



# Florida Local Government Retirement Systems 2020 Annual Report





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## NOTES:

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

APPENDIX A

FINANCIAL/CONTRIBUTION DATA

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

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees only</li> <li>• P = Police Officers only</li> <li>• F = Firefighters only</li> <li>• PF = Police Officers and Firefighters only</li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers only</li> <li>• GF = General Employees and Firefighters only</li> <li>• GS = General and Sanitation Employees only</li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers only</li> <li>• ERP = Early Retirement Program</li> </ul>
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Total Market Assets	The market value of assets, including DROP accounts.
UAAL	Amount of the <u>U</u> n <u>f</u> unded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL)
Valuation Payroll	Total payroll of participating employees included in the valuation.
Retired Payroll	Reflects annual benefits payable to retirees, beneficiaries and vested terminees.  NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <i>not</i> reflect retired payroll amount.
Normal Cost	The amount of the total annual contribution representing the financial obligation associated with service rendered by plan participants in the "current year" as determined by the actuarial cost method used to fund the Plan.
Normal Pct	The percent that the normal cost is to the participating employee payroll.
UAAL Pymt	The amount of the total annual contribution representing the current year payment on the financial obligation associated with service rendered in past years which has not yet been funded.
UAAL Pct	The percent that the UAAL payment is of the participating employee payroll.
Reqd Cont	Total annual contribution required for the "current year." The sum of Normal Cost and UAAL payments.
Reqd Pct	The percent the required contribution is of the participating employee payroll.
CONTRIBUTION	Reflects the percent of participating employee payroll which is paid by:
Memb Pct	Employees
City Pct	Plan sponsor
Other Pct	Other source (often Chapter 175 or 185 funds)
	NOTE: Percent of member, city, and other must at least equal total percent of required contributions, though it may be a greater amount.
Plan Year Beginning	Plan year for which recommended contributions apply, using beginning date.
Payment Beginning	Beginning date of when contributions are actually paid for the plan year. May be fiscal year or budget year.

**APPENDIX A - Financial/Contribution Data**

City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
ALACHUA COUNTY LIBRARY	G	10/01/2019	28,911,410	7,794,525	1,894,222	2,101,960	258,455	13.6	593,840	31.4	852,295	45.0	4.0	42.5	0.0	10/01/2019	10/01/2019
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	10/01/2019	30,803,268	-4,309,462	12,387,257	739,406	1,396,519	11.3	0	0.0	1,396,519	11.3	1.0	11.1	0.0	10/01/2019	10/01/2019
ALTAMONTE SPRINGS	P	10/01/2019	26,524,439	5,875,640	5,822,142	489,318	816,324	14.0	942,937	16.2	1,759,261	30.2	1.0	21.9	7.3	10/01/2019	10/01/2019
APOPKA	F	10/01/2019	44,394,241	5,773,844	7,256,607	2,207,587	2,119,463	29.2	377,657	5.2	2,497,120	34.4	9.3	20.7	4.0	10/01/2020	10/01/2020
APOPKA	G	10/01/2019	54,537,542	6,123,064	12,391,415	3,231,594	2,353,807	19.0	555,792	4.5	2,909,599	23.5	4.9	18.3	0.0	10/01/2020	10/01/2020
APOPKA	P	10/01/2019	57,662,870	3,527,096	6,670,831	2,448,674	2,610,377	39.1	241,369	3.6	2,851,746	42.8	9.0	27.0	7.0	10/01/2020	10/01/2020
ARCADIA	G	01/01/2020	3,451,583	532,035	1,268,533	260,195	275,924	21.8	52,547	4.1	328,471	25.9	5.0	22.2	0.0	01/01/2020	01/01/2020
ARCADIA	PF	10/01/2019	9,740,121	498,613	804,966	677,101	236,584	29.4	109,155	13.6	345,739	43.0	9.6	23.3	11.6	10/01/2020	10/01/2020
ATLANTIC BEACH	G	10/01/2019	20,497,952	3,391,477	1,642,562	1,482,452	329,034	20.0	902,922	55.0	1,231,956	75.0	6.0	76.0	0.0	10/01/2020	10/01/2020
ATLANTIC BEACH	P	10/01/2019	12,349,591	2,867,716	1,760,247	761,516	407,852	23.2	336,095	19.1	743,947	42.3	8.0	28.9	7.2	10/01/2020	10/01/2020
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	10/01/2019	7,928,982	2,529,501	1,070,750	635,663	271,958	25.4	283,574	26.5	555,532	51.9	9.1	35.4	9.4	10/01/2020	10/01/2020
AUBURNDALE	G	10/01/2019	20,565,634	6,505,350	1,420,570	1,864,104	203,524	14.3	1,033,650	72.8	1,237,174	87.1	2.0	95.1	0.0	10/01/2020	10/01/2020
AUBURNDALE	P	10/01/2019	13,144,317	2,053,617	1,961,238	853,355	495,654	25.3	190,307	9.7	685,961	35.0	5.6	22.4	8.3	10/01/2020	10/01/2020
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	10/01/2019	6,420,312	1,073,227	707,612	464,200	209,870	29.7	162,078	22.9	371,948	52.6	5.0	42.1	5.4	10/01/2020	10/01/2020
AVON PARK	P	10/01/2019	6,393,540	555,534	0	484,886	57,176	0.0	57,004	0.0	114,180	0.0	5.0	0.0	0.0	10/01/2020	10/01/2020
BAL HARBOUR VILLAGE	G	10/01/2019	14,777,318	5,755,507	1,956,384	891,628	691,532	35.4	457,239	23.4	1,148,771	58.7	8.0	52.5	0.0	10/01/2019	10/01/2020
BAL HARBOUR VILLAGE	P	10/01/2019	23,998,838	7,795,033	2,183,657	1,623,297	716,257	32.8	1,008,649	46.2	1,724,906	79.0	10.0	69.1	2.8	10/01/2020	10/01/2020
BARTOW	F	10/01/2019	10,814,702	1,629,918	895,004	608,952	250,173	28.0	161,256	18.0	411,429	46.0	2.0	33.9	11.9	10/01/2020	10/01/2020
BARTOW	G	10/01/2019	30,056,186	8,836,119	8,183,520	1,819,001	763,408	9.3	1,011,199	12.4	1,774,607	21.7	4.0	18.5	0.0	10/01/2020	10/01/2020
BARTOW	P	10/01/2019	20,002,542	2,941,929	1,884,008	1,477,854	492,329	26.1	503,344	26.7	995,673	52.9	4.0	43.7	7.3	10/01/2020	10/01/2020
BAY HARBOR ISLANDS	G	10/01/2019	9,153,125	1,168,880	2,632,865	263,053	475,220	18.1	233,976	8.9	709,196	26.9	6.4	20.3	0.0	10/01/2020	10/01/2020
BAY HARBOR ISLANDS	P	10/01/2019	11,964,136	-525,874	1,769,488	291,333	640,035	36.2	0	0.0	640,035	36.2	8.0	21.6	2.6	10/01/2020	10/01/2020
BAY MEDICAL CENTER	G	01/01/2020	109,556,035	5,945,605	0	9,935,517	0	0.0	1,161,768	0.0	1,161,768	0.0	0.0	0.0	0.0	01/01/2020	10/01/2020

**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	10/01/2019	19,715,394	-3,436,591	3,112,317	731,404	157,653	5.1	0	0.0	157,653	5.1	4.0	0.0	0.0	10/01/2019	10/01/2019
BELLE GLADE (RETIRED)	PF	10/01/2019	6,284,620	-1,829,274	0	206,888	21,207	0.0	0	0.0	21,207	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
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	10/01/2019	4,292,177	850,088	945,570	357,208	301,534	31.9	91,475	9.7	393,009	41.6	6.0	31.3	5.8	10/01/2020	10/01/2020
BELLEVIEW	P	10/01/2019	3,925,434	281,718	603,413	199,744	119,065	19.7	25,730	4.3	144,795	24.0	5.0	11.9	8.0	10/01/2020	10/01/2020
BOCA GRANDE FCD	F	10/01/2019	9,624,659	3,098,723	1,616,918	145,934	750,706	46.4	229,156	14.2	979,862	60.6	4.0	51.4	7.1	10/01/2020	10/01/2020
BOCA RATON	G	10/01/2019	224,159,937	12,693,594	31,971,845	16,442,296	3,722,372	11.6	338,104	1.1	4,060,476	12.7	7.8	4.9	0.0	10/01/2020	10/01/2020
BOCA RATON	PF	10/01/2019	400,792,011	135,807,162	40,458,484	24,613,662	11,758,186	29.1	11,109,711	27.5	22,867,897	56.5	10.8	47.8	9.0	10/01/2020	10/01/2020
BOCA RATON EXECUTIVE	G	10/01/2019	48,230,289	21,015,652	5,549,081	3,644,834	1,086,579	19.6	2,244,229	40.4	3,330,808	60.0	11.0	47.0	0.0	09/30/2020	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	10/01/2019	73,803,033	20,691,952	9,060,926	4,352,884	2,404,695	26.5	2,431,299	26.8	4,835,994	53.4	7.0	40.3	8.1	10/01/2020	10/01/2020
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	10/01/2019	122,497,336	47,378,004	11,504,436	7,429,551	3,806,766	33.1	3,818,804	33.2	7,625,570	66.3	12.0	45.3	9.0	10/01/2020	10/01/2020
BOYNTON BEACH	G	10/01/2019	184,018,384	22,942,222	22,150,151	12,528,899	3,813,886	17.2	5,002,381	22.6	8,816,267	39.8	7.0	32.8	0.0	10/01/2020	10/01/2020
BOYNTON BEACH	P	10/01/2019	107,300,912	44,561,611	11,224,143	7,948,977	3,324,594	29.6	3,767,889	33.6	7,092,483	63.2	7.0	52.2	4.0	10/01/2020	10/01/2020
BRADENTON	F	10/01/2019	57,512,150	3,863,907	5,179,526	3,310,261	1,481,288	28.6	620,321	12.0	2,101,609	40.6	10.0	23.6	8.6	10/01/2020	10/01/2020
BRADENTON	P	10/01/2019	77,531,365	14,894,133	7,394,238	4,462,804	2,105,348	28.5	1,294,667	17.5	3,400,015	46.0	9.0	31.1	7.3	10/01/2020	10/01/2020
BROOKSVILLE	F	10/01/2019	6,893,125	398,019	870,426	467,945	191,533	22.0	88,036	10.1	279,569	32.1	3.3	21.5	8.6	10/01/2020	10/01/2020
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	10/01/2019	3,639,731	119,323	812,616	114,120	91,972	11.3	14,429	1.8	106,401	13.1	0.0	13.5	0.0	10/01/2020	10/01/2020
CAPE CORAL	F	10/01/2019	192,637,716	43,725,180	17,573,396	10,043,672	5,876,186	33.4	5,137,227	29.2	11,013,413	62.7	10.0	46.7	8.2	10/01/2020	10/01/2020
CAPE CORAL	G	10/01/2019	313,030,641	77,729,053	50,097,008	18,477,858	9,829,736	19.6	11,149,852	22.3	20,979,588	41.9	10.4	33.1	0.0	10/01/2020	10/01/2020
CAPE CORAL	P	10/01/2019	182,704,415	32,862,700	18,328,635	9,020,126	5,384,787	29.4	4,651,332	25.4	10,036,119	54.8	10.0	40.0	6.8	10/01/2020	10/01/2020
CASSELBERRY	PF	10/01/2019	27,511,305	317,774	4,716,462	607,913	1,288,011	27.3	0	0.0	1,288,011	27.3	3.0	17.7	7.7	10/01/2020	10/01/2020
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	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	10/01/2019	3,598,272	-1,243,474	0	285,762	2,500	0.0	0	0.0	2,500	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
CLEARWATER	GPF	01/01/2020	1,120,895,937	2,469,203	90,594,113	51,633,248	18,434,450	20.4	351,542	0.4	18,785,992	20.7	8.8	12.7	0.0	10/01/2020	10/01/2020
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	10/01/2018	323,262	40,202	0	57,338	10,297	0.0	0	0.0	10,297	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
CLEWISTON	G	10/01/2019	12,431,958	476,068	0	888,940	17,748	0.0	35,855	0.0	53,603	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
COCOA	F	10/01/2019	20,497,107	8,064,753	2,174,067	1,930,982	644,832	29.7	1,096,974	50.5	1,741,806	80.1	6.5	71.8	4.8	10/01/2020	10/01/2020
COCOA	G	10/01/2019	13,939,606	1,501,467	77,334	1,222,111	72,505	93.8	152,413	197.1	224,918	290.8	5.0	305.6	0.0	10/01/2020	10/01/2020
COCOA	P	10/01/2019	31,345,464	2,716,732	3,469,625	1,799,466	744,527	21.5	311,007	9.0	1,055,534	30.4	6.5	18.7	5.3	10/01/2020	10/01/2020
COCOA BEACH	F	10/01/2019	15,055,043	2,245,780	1,637,825	1,059,275	293,084	17.9	294,254	18.0	587,338	35.9	5.0	25.9	6.5	10/01/2020	10/01/2020
COCOA BEACH	G	10/01/2019	27,217,562	-724,114	5,666,078	1,671,070	820,538	14.5	0	0.0	820,538	14.5	5.0	9.3	0.0	10/01/2020	10/01/2020
COCOA BEACH	P	10/01/2019	15,251,916	4,079,676	2,067,671	1,201,675	325,459	15.7	452,612	21.9	778,071	37.6	5.0	28.1	5.3	10/01/2020	10/01/2020
COOPER CITY	F	10/01/2019	25,012,185	3,238,169	263,892	1,879,248	177,246	67.2	453,403	171.8	630,649	239.0	3.5	170.9	74.0	10/01/2020	10/01/2020
COOPER CITY	G	10/01/2019	36,543,852	5,891,550	2,883,883	2,346,174	634,072	22.0	572,300	19.8	1,206,372	41.8	10.4	33.8	0.0	10/01/2020	10/01/2020
COOPER CITY	P	10/01/2019	32,984,447	3,620,140	132,634	2,487,766	129,468	97.6	1,575,791	188.1	1,705,265	1,285.7	0.0	1,109.0	220.7	10/01/2019	10/01/2019
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	10/01/2019	395,466,087	209,895,291	45,616,279	44,964,829	7,701,915	16.9	20,770,787	45.5	28,472,702	62.4	11.4	51.8	0.3	10/01/2020	10/01/2020
CORAL SPRINGS	F	10/01/2019	115,886,688	-12,676,308	15,465,680	1,377,456	4,790,347	31.0	0	0.0	4,790,347	31.0	8.8	14.7	7.6	10/01/2020	10/01/2020
CORAL SPRINGS	G	10/01/2019	7,851,066	2,119,346	0	987,077	15,264	0.0	595,309	0.0	610,573	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
CORAL SPRINGS	P	10/01/2019	236,923,386	81,039,798	17,006,487	14,532,365	5,661,511	33.3	7,670,698	45.1	13,332,209	78.4	9.8	58.9	7.1	10/01/2020	10/01/2020
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	10/01/2019	1,058,604	-133,127	293,786	68,784	61,154	20.8	0	0.0	61,154	20.8	6.0	7.7	7.8	10/01/2020	10/01/2020
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	10/01/2019	6,748,071	875,313	303,297	386,093	86,742	28.6	157,923	52.1	244,665	80.7	1.0	70.2	12.4	10/01/2020	10/01/2020
DADE CITY	P	10/01/2019	9,888,402	863,389	1,090,963	389,159	348,527	32.0	88,594	8.1	437,121	40.1	1.5	31.8	8.2	10/01/2020	10/01/2020
DANIA BEACH	G	10/01/2019	24,605,422	3,926,795	767,615	1,985,203	278,852	36.3	1,036,133	135.0	1,314,985	171.3	19.7	157.6	0.0	10/01/2020	10/01/2020

**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
DANIA BEACH [PF]	F	10/01/2019	60,229,225	9,145,331	1,595,501	4,194,140	870,761	54.6	5,032,439	315.4	5,903,200	370.0	24.6	351.8	7.8	10/01/2020	10/01/2020
DANIA BEACH [PF]	P	10/01/2019	5,287,966	1,511,269	0	701,471	0	0.0	819,682	0.0	819,682	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
DAVENPORT	G	10/01/2019	151,263	7,488	1,340,420	0	240,572	18.0	789	0.1	241,361	18.0	5.0	13.7	0.0	10/01/2019	10/01/2019
DAVENPORT	PF	10/01/2019	142,985	512,771	1,000,329	0	220,971	22.1	42,325	4.2	263,296	26.3	5.0	22.3	0.0	10/01/2019	10/01/2019
DAVIE	F	10/01/2019	114,389,354	25,674,754	15,008,291	5,220,181	4,469,105	29.8	2,581,879	17.2	7,050,984	47.0	9.0	33.8	6.3	10/01/2019	10/01/2019
DAVIE	P	10/01/2019	168,811,947	34,577,097	15,564,522	9,463,097	4,569,321	29.4	3,559,704	22.9	8,129,025	52.2	9.0	39.0	6.8	10/01/2019	10/01/2019
DAVIE - GENERAL & MGMT	G	10/01/2019	79,635,741	7,501,016	18,916,341	2,778,659	4,036,113	21.3	0	0.0	4,036,113	21.3	2.8	17.7	0.0	10/01/2020	10/01/2020
DAYTONA BEACH	PF	10/01/2019	185,828,568	70,196,177	18,847,559	16,671,296	3,595,391	19.1	7,603,413	40.3	11,198,804	59.4	9.9	44.3	5.2	10/01/2020	10/01/2020
DEERFIELD BEACH	F	10/01/2019	121,106,804	35,486,269	8,670,221	8,812,556	2,976,031	34.3	4,178,730	48.2	7,154,761	82.5	9.0	69.8	7.1	10/01/2019	10/01/2019
DEERFIELD BEACH	G	10/01/2019	53,689,057	3,255,894	100,766	5,723,786	127,574	126.6	1,237,642	228.2	1,365,216	1,354.8	9.0	1,402.0	0.0	10/01/2019	10/01/2019
DEERFIELD BEACH	P	10/01/2019	41,388,895	21,311,941	0	4,613,061	85,504	0.0	2,262,203	0.0	2,347,707	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
DELAND	F	10/01/2019	17,931,560	4,491,815	3,085,916	881,226	722,423	23.4	569,996	18.5	1,292,419	41.9	5.0	35.4	5.4	10/01/2019	10/01/2019
DELAND	G	10/01/2019	28,774,678	4,111,775	1,443,390	2,414,883	216,431	15.0	474,344	32.9	690,775	47.9	7.0	44.8	0.0	10/01/2019	10/01/2020
DELAND	P	10/01/2019	27,961,714	7,063,123	3,561,099	1,950,343	903,702	25.4	638,520	17.9	1,542,222	43.3	7.8	30.2	6.4	10/01/2020	10/01/2020
DELRAY BEACH	F	10/01/2019	120,050,800	61,793,829	11,851,375	8,798,921	3,768,038	31.8	5,756,932	48.6	9,524,970	80.4	9.0	64.8	9.0	10/01/2020	10/01/2020
DELRAY BEACH	G	10/01/2019	142,623,177	7,210,443	20,997,013	9,102,022	2,873,051	13.7	781,264	3.7	3,654,315	17.4	3.5	15.1	0.0	09/30/2019	09/30/2019
DELRAY BEACH	P	10/01/2019	106,861,770	60,807,462	12,821,121	8,220,169	3,681,923	28.7	5,647,913	44.1	9,329,836	72.8	9.0	61.5	4.5	10/01/2020	10/01/2020
DELTONA	F	10/01/2019	30,827,583	8,213,164	4,399,835	1,801,309	1,057,896	24.0	892,070	20.3	1,949,966	44.3	8.0	28.1	10.0	10/01/2020	10/01/2020
DESTIN FCD	F	10/01/2019	22,130,771	6,968,995	1,640,607	1,342,452	451,262	27.5	683,714	41.7	1,134,976	69.2	6.8	47.1	17.8	10/01/2020	10/01/2020
DUNEDIN	F	10/01/2019	29,757,443	738,314	3,405,643	1,573,549	917,369	26.9	51,684	1.5	969,053	28.5	5.5	15.5	8.5	10/01/2020	10/01/2020
DUNNELON	PF	10/01/2019	2,928,027	-1,344,530	343,316	92,839	9,441	2.8	0	0.0	9,441	2.8	1.0	0.0	0.0	10/01/2019	10/01/2019
EAST LAKE TARPON FCD	F	10/01/2019	17,738,869	4,248,561	2,795,552	1,025,119	570,914	20.4	372,526	13.3	943,440	33.8	5.0	20.7	9.3	10/01/2020	10/01/2020
EAST NICEVILLE FCD	F	10/01/2019	1,121,817	108,353	568,802	0	113,828	20.0	16,061	2.8	129,889	22.8	5.0	13.0	5.6	10/01/2020	10/01/2020
EATONVILLE	P	10/01/2018	1,858,731	-542,555	632,688	0	48,373	7.7	0	0.0	48,373	7.7	5.0	0.0	2.7	10/01/2019	10/01/2019
EDGEWATER	F	10/01/2019	15,294,149	-21,279	1,541,929	472,746	439,606	28.5	0	0.0	439,606	28.5	6.0	20.0	3.6	10/01/2020	10/01/2020
EDGEWATER	G	10/01/2019	12,398,463	6,686,054	98,639	1,601,921	68,711	69.7	672,045	681.3	740,756	751.0	2.5	773.9	0.0	10/01/2020	10/01/2020

**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
EDGEWATER	P	10/01/2019	10,732,916	4,553,048	1,541,533	1,022,958	309,173	20.1	603,480	39.2	912,653	59.2	6.0	55.4	0.0	10/01/2020	10/01/2020
ENGLEWOOD AREA FCD	F	10/01/2019	32,380,332	4,658,120	3,424,287	1,648,276	1,109,067	32.4	583,990	17.1	1,693,057	49.4	10.0	31.6	10.6	10/01/2020	10/01/2020
ENGLEWOOD WATER DISTRICT	G	10/01/2019	640,691	-1,681	0	74,021	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
ESTERO FCD	F	10/01/2019	29,560,565	2,755,541	4,648,570	344,489	1,406,134	30.3	0	0.0	1,406,134	30.3	3.0	21.4	5.5	10/01/2020	10/01/2020
EUSTIS	F	10/01/2019	10,271,019	2,445,696	1,502,331	775,904	310,996	20.7	445,029	29.6	756,025	50.3	4.0	41.3	7.0	10/01/2020	10/01/2020
EUSTIS	P	10/01/2019	21,680,255	5,527,047	2,355,751	1,103,995	706,639	30.0	531,348	22.6	1,237,987	52.6	4.0	44.7	5.7	10/01/2020	10/01/2020
FERNANDINA BEACH	G	10/01/2019	22,555,494	6,799,975	6,056,047	1,858,903	809,014	13.4	825,861	13.6	1,634,875	27.0	6.5	21.5	0.0	10/01/2020	10/01/2020
FERNANDINA BEACH	PF	10/01/2019	26,416,579	7,722,942	4,301,874	1,812,211	835,166	19.4	809,895	18.8	1,645,061	38.2	7.7	26.5	5.5	10/01/2020	10/01/2020
FLAGLER BEACH	F	10/01/2019	1,883,348	-598,993	607,649	54,128	141,545	23.3	0	0.0	141,545	23.3	5.0	11.4	7.7	10/01/2020	10/01/2020
FLAGLER BEACH	P	10/01/2019	4,091,519	383,707	838,536	274,698	226,808	27.1	41,010	4.9	267,818	31.9	10.0	17.2	5.9	10/01/2020	10/01/2020
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	10/01/2018	3,843,140	-1,160,316	258,938	0	65,646	25.4	0	0.0	65,646	25.4	0.0	28.2	0.0	10/01/2019	10/01/2019
FORT LAUDERDALE	G	09/30/2019	666,877,340	31,338,114	42,540,322	45,444,322	9,109,340	21.4	2,928,465	6.9	12,037,805	28.3	6.0	24.2	0.0	10/01/2020	10/01/2020
FORT LAUDERDALE	PF	10/01/2019	927,340,809	79,467,722	77,841,923	57,075,632	21,990,719	28.3	9,431,432	12.1	31,422,151	40.4	10.7	24.9	6.6	10/01/2020	10/01/2020
FORT MEADE	F	10/01/2019	396,760	48,345	79,909	37,771	15,704	19.7	3,942	4.9	19,646	24.6	0.0	24.7	0.0	10/01/2019	10/01/2019
FORT MEADE	G	10/01/2019	5,017,706	798,620	1,206,749	457,445	99,961	8.3	67,674	5.6	167,635	13.9	0.0	14.4	0.0	10/01/2019	10/01/2019
FORT MEADE	P	10/01/2019	1,205,618	109,840	0	150,288	13,000	0.0	13,061	0.0	26,061	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
FORT MYERS	F	10/01/2019	103,361,045	37,354,007	8,221,418	7,589,107	2,100,048	25.5	4,552,536	55.4	6,652,584	80.9	8.0	73.0	7.9	10/01/2019	10/01/2019
FORT MYERS	G	10/01/2019	129,970,678	55,120,584	24,867,866	12,410,010	2,954,406	11.9	6,291,755	25.3	9,246,161	37.2	3.7	34.7	0.0	10/01/2020	10/01/2020
FORT MYERS	P	10/01/2019	145,195,954	56,361,778	16,676,126	10,687,238	3,912,157	23.5	6,799,178	40.8	10,711,335	64.2	10.0	55.5	4.9	10/01/2020	10/01/2020
FORT PIERCE	GP	09/30/2019	204,393,903	23,050,563	31,803,828	15,047,412	5,478,115	17.2	1,916,937	6.0	7,395,052	23.3	5.6	15.9	0.0	10/01/2020	10/01/2020
FORT PIERCE SUPP	P	09/30/2019	15,006,162	1,738,362	7,318,470	796,494	640,751	8.8	139,210	1.9	779,961	10.7	7.0	0.0	3.7	10/01/2019	10/01/2019
FORT WALTON BEACH	F	10/01/2019	17,559,808	10,325,669	2,384,977	1,510,414	589,841	24.7	844,129	35.4	1,433,970	60.1	8.0	45.1	9.2	10/01/2020	10/01/2020
FORT WALTON BEACH	G	10/01/2019	48,423,282	2,418,167	2,498,712	3,342,987	385,815	15.4	656,823	26.3	1,042,638	41.7	5.4	39.5	0.0	10/01/2020	10/01/2020
FORT WALTON BEACH	P	10/01/2019	22,132,402	5,519,299	2,429,562	2,054,499	509,055	21.0	549,550	22.6	1,058,605	43.6	5.0	32.7	7.5	10/01/2020	10/01/2020
FROSTPROOF	G	10/01/2019	1,648,780	-308,993	454,066	78,111	18,468	4.1	0	0.0	18,468	4.1	1.0	3.2	0.0	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
FROSTPROOF	P	10/01/2019	4,260,423	441,884	70,952	268,457	35,455	50.0	77,538	109.3	112,993	159.3	1.0	125.6	38.2	10/01/2020	10/01/2020
FRUITLAND PARK	F	10/01/2019	635,153	-553,635	23,665	1,101	1,183	5.0	0	0.0	1,183	5.0	5.0	0.0	119.8	10/01/2020	10/01/2020
GAINESVILLE	G	10/01/2019	415,287,016	167,003,360	95,462,199	38,080,699	9,335,953	9.8	12,317,380	12.9	21,653,333	22.7	5.0	18.6	0.0	10/01/2020	10/01/2020
GAINESVILLE	PF	10/01/2019	244,509,406	48,656,155	24,710,307	18,601,280	4,676,290	18.9	3,681,726	14.9	8,358,016	33.8	8.1	23.6	4.5	10/01/2020	10/01/2020
GOLDEN BEACH	GP	10/01/2019	10,753,331	1,847,795	2,391,820	417,101	607,716	25.4	180,983	7.6	788,699	33.0	4.5	28.2	0.0	10/01/2020	10/01/2020
GREATER NAPLES FCD	F	10/01/2019	32,740,846	-3,375,984	4,206,728	285,133	1,456,801	34.6	0	0.0	1,456,801	34.6	3.0	16.8	16.1	10/01/2020	10/01/2020
GREEN COVE SPRINGS	P	10/01/2019	6,010,241	-970,940	1,257,127	136,087	314,076	25.0	0	0.0	314,076	25.0	1.0	16.3	8.6	10/01/2019	10/01/2019
GREENACRES	F	10/01/2019	18,157,232	1,533,896	3,808,728	228,607	1,269,576	33.3	0	0.0	1,269,576	33.3	4.0	25.1	4.0	10/01/2020	10/01/2020
GREENACRES	P	10/01/2019	20,527,351	303,085	2,365,710	410,538	821,255	34.7	0	0.0	821,255	34.7	4.0	24.1	6.8	10/01/2020	10/01/2020
GULF BREEZE	P	10/01/2018	4,821,952	-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	10/01/2019	4,967,680	26,614	990,879	202,013	184,367	18.6	7,930	0.8	192,297	19.4	5.0	8.1	7.0	10/01/2020	10/01/2020
GULFPORT	G	10/01/2019	16,801,435	-1,139,715	3,586,676	1,092,330	277,708	7.7	0	0.0	277,708	7.7	2.7	5.3	0.0	10/01/2020	10/01/2020
GULFPORT	P	10/01/2019	10,944,458	1,412,615	2,292,470	591,521	414,634	18.1	122,376	5.3	537,010	23.4	8.0	12.1	4.1	10/01/2020	10/01/2020
HAINES CITY	F	10/01/2019	7,217,389	1,961,324	1,816,941	570,935	290,257	16.0	243,036	13.4	533,293	29.4	9.0	15.8	5.5	10/01/2020	10/01/2020
HAINES CITY	G	10/01/2019	16,397,622	2,378,831	1,652,424	1,558,411	59,238	3.6	304,545	18.4	363,783	22.0	0.0	24.4	0.0	10/01/2020	10/01/2020
HAINES CITY	P	10/01/2019	11,072,486	3,105,729	3,135,439	828,216	599,207	19.1	386,320	12.3	985,527	31.4	9.4	18.3	5.0	10/01/2020	10/01/2020
HALIFAX HOSPITAL	G	10/01/2018	280,098,351	82,174,213	32,091,771	21,775,823	71,000	0.2	20,173,500	62.9	20,244,500	63.1	0.0	63.1	0.0	10/01/2018	10/01/2018
HALLANDALE BEACH	G	10/01/2019	61,280,980	9,081,534	5,166,307	4,487,208	850,012	16.5	1,041,773	20.2	1,891,785	36.6	3.0	37.9	0.0	10/01/2019	10/01/2019
HALLANDALE BEACH	PF	10/01/2019	180,580,356	72,307,444	13,369,714	11,873,063	3,042,141	22.8	9,169,742	68.6	12,211,883	91.3	9.5	78.7	4.9	10/01/2020	10/01/2020
HALLANDALE BEACH PM	G	10/01/2019	18,647,040	1,868,154	537,560	1,230,924	148,196	27.6	309,359	57.6	457,555	85.1	7.0	88.0	0.0	10/01/2019	10/01/2019
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	10/01/2019	689,070,423	285,932,054	49,571,917	67,281,987	7,645,825	15.4	28,825,061	58.2	36,470,886	73.6	8.9	65.2	0.9	10/01/2020	10/01/2020
HIALEAH - ELECTED	G	10/01/2019	11,521,120	-1,519,116	679,871	629,520	170,166	25.0	0	0.0	170,166	25.0	3.4	21.6	0.0	10/01/2019	10/01/2020
HIALEAH GARDENS	P	10/01/2019	17,863,693	965,763	2,997,303	866,274	888,326	29.6	0	0.0	888,326	29.6	5.0	20.3	5.3	09/30/2020	09/30/2020
HILLSBOROUGH COUNTY	ERP	07/01/2018	10,322,045	14,237,964	0	1,858,834	1,122,290	0.0	1,084,774	0.0	2,207,064	0.0	0.0	0.0	0.0	07/01/2018	07/01/2018

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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
HOLLEY-NAVARRE FCD	F	10/01/2019	3,345,690	-167,570	1,216,148	12,707	398,174	32.7	0	0.0	398,174	32.7	5.0	16.6	12.1	10/01/2020	10/01/2020
HOLLY HILL	F	10/01/2019	4,853,790	1,358,488	655,225	402,751	174,967	26.7	180,468	27.5	355,435	54.3	7.0	42.1	7.2	10/01/2020	10/01/2020
HOLLY HILL	P	10/01/2019	11,209,075	2,100,832	1,207,056	782,910	260,893	21.6	278,575	23.1	539,468	44.7	6.2	28.6	11.5	10/01/2020	10/01/2020
HOLLYWOOD	F	10/01/2019	253,973,119	195,235,317	20,317,000	20,408,932	6,927,786	34.1	15,139,826	74.5	22,067,612	108.6	8.9	104.8	7.2	10/01/2020	10/01/2020
HOLLYWOOD	G	10/01/2019	345,873,170	224,335,009	40,869,983	34,517,150	7,340,350	18.0	24,253,031	59.3	31,593,381	77.3	8.5	71.4	0.0	10/01/2020	10/01/2020
HOLLYWOOD	P	10/01/2019	215,913,475	236,455,447	23,623,752	26,905,771	6,946,335	29.4	21,133,266	89.5	28,079,601	118.9	9.5	106.5	7.3	10/01/2020	10/01/2020
HOLMES BEACH	P	10/01/2019	9,354,340	995,305	1,108,475	519,595	334,159	30.2	99,569	9.0	433,728	39.1	6.0	30.9	3.6	10/01/2020	10/01/2020
HOMESTEAD	F	01/01/2020	7,724,047	609,493	0	618,506	0	0.0	139,426	0.0	139,426	0.0	0.0	0.0	0.0	01/01/2020	01/01/2020
HOMESTEAD	P	10/01/2019	95,236,234	21,652,925	8,778,452	5,587,630	3,563,467	40.6	2,389,169	27.2	5,952,636	67.8	7.7	56.5	6.6	10/01/2020	10/01/2020
HOMESTEAD - General & Hospital	G	10/01/2019	89,365,048	8,044,289	7,514,728	5,053,893	1,549,406	20.6	822,786	11.0	2,372,192	31.6	4.0	28.7	0.0	10/01/2020	10/01/2020
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	10/01/2019	1,530,604	521,428	679,934	166,375	81,510	12.0	50,371	7.4	131,881	19.4	4.5	14.8	0.0	10/01/2020	10/01/2020
INDIALANTIC	PF	10/01/2019	8,689,015	800,727	806,040	597,646	171,826	21.3	55,063	6.8	226,889	28.2	5.0	14.5	9.7	10/01/2020	10/01/2020
INDIAN HARBOUR BEACH	P	10/01/2019	11,091,184	1,614,956	1,326,157	689,042	420,400	31.7	176,792	13.3	597,192	45.0	6.5	34.3	5.9	10/01/2020	10/01/2020
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2019	313,387	148,878	1,068,248	232,800	38,292	3.6	0	0.0	38,292	3.6	0.0	3.7	0.0	10/01/2019	10/01/2019
INDIAN RIVER SHORES	G	10/01/2019	1,167,852	81,475	137,478	69,106	46,512	33.8	23,313	17.0	69,825	50.8	9.0	43.1	0.0	10/01/2019	10/01/2019
INDIAN RIVER SHORES	PF	10/01/2019	18,047,044	-1,044,731	1,526,239	862,138	309,638	20.3	0	0.0	309,638	20.3	5.0	14.4	0.0	10/01/2019	10/01/2019
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	01/01/2019	723,413,631	71,075,216	715,369,559	35,309,365	45,883,952	6.4	0	0.0	45,883,952	6.4	3.0	3.9	0.0	01/01/2019	01/01/2020
JACKSONVILLE	CO	10/01/2019	231,692,000	213,842,070	26,592,471	18,362,620	7,833,038	29.5	9,160,207	34.5	16,993,245	63.9	10.0	51.7	0.0	10/01/2020	10/01/2020
JACKSONVILLE	G	10/01/2019	1,970,206,000	1,278,140,150	231,669,584	191,718,828	40,918,741	17.7	55,272,174	23.9	96,190,915	41.5	10.0	30.3	0.0	10/01/2020	10/01/2020
JACKSONVILLE	PF	10/01/2019	1,958,615,310	1,189,609,007	174,124,935	176,323,521	81,238,400	46.7	82,496,560	47.4	163,734,960	94.0	10.4	83.3	0.4	10/01/2020	10/01/2020

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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 - 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	10/01/2019	13,886,114	5,302,964	2,089,398	833,509	426,035	20.4	640,369	30.7	1,066,404	51.0	8.0	40.3	6.8	10/01/2020	10/01/2020
JACKSONVILLE BEACH	G	10/01/2019	57,101,628	14,932,107	13,056,744	4,398,837	1,625,929	12.5	1,894,209	14.5	3,520,138	27.0	8.0	18.0	0.0	10/01/2020	10/01/2020
JACKSONVILLE BEACH	P	10/01/2019	24,501,172	3,209,647	4,755,784	1,426,671	803,950	16.9	506,355	10.7	1,310,305	27.6	8.0	14.6	4.0	10/01/2020	10/01/2020
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	4,489,259	-1,376,295	0	256,901	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
JUPITER	P	10/01/2019	80,864,214	9,449,392	8,713,149	4,200,805	2,697,129	31.0	940,675	10.8	3,637,804	41.8	10.0	33.5	7.7	10/01/2020	10/01/2020
JUPITER ISLAND	GPF	10/01/2019	10,055,740	2,949,656	934,044	1,341,410	25,307	2.7	394,080	42.2	419,387	44.9	0.0	44.9	0.0	10/01/2019	10/01/2019
KEY BISCAYNE	PF	10/01/2019	42,748,398	5,069,229	5,632,160	2,405,586	1,208,267	21.5	773,484	13.7	1,981,751	35.2	10.5	16.8	8.8	10/01/2020	10/01/2020
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	10/01/2019	111,655,715	24,950,588	13,386,293	6,026,710	2,907,879	21.7	2,443,200	18.3	5,351,079	40.0	7.0	30.8	3.9	10/01/2019	10/01/2019
KEY WEST HOUSING	G	01/01/2020	12,507,359	701,966	2,420,765	646,662	298,127	12.3	74,461	3.1	372,588	15.4	0.0	16.5	0.0	01/01/2021	01/01/2021
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	10/01/2019	41,786,845	10,920,102	6,364,018	3,126,053	1,134,138	17.8	1,226,206	19.3	2,360,344	37.1	2.1	33.7	5.4	10/01/2019	10/01/2019
KISSIMMEE	G	10/01/2019	124,229,903	19,949,592	22,471,951	8,037,213	3,855,716	17.2	1,658,519	7.4	5,514,235	24.5	4.0	20.9	0.0	10/01/2020	10/01/2020
KISSIMMEE	P	10/01/2019	68,505,892	9,225,115	8,993,243	4,232,077	1,868,651	20.8	858,289	9.5	2,726,940	30.3	4.2	21.4	8.9	10/01/2019	10/01/2019
KISSIMMEE UTILITY AUTHORITY	G	10/01/2019	97,483,179	26,000,084	19,627,965	6,979,372	2,495,448	12.7	2,389,279	12.2	4,884,727	24.9	1.6	23.2	0.0	10/01/2019	10/01/2019
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	10/01/2019	8,880,706	-715,799	1,506,264	368,597	349,482	23.2	0	0.0	349,482	23.2	5.0	12.1	6.9	10/01/2020	10/01/2020
LAKE ALFRED	G	10/01/2019	5,314,252	574,191	1,620,548	402,527	240,820	14.9	77,022	4.8	317,842	19.6	5.0	14.7	0.0	10/01/2020	10/01/2020
LAKE ALFRED	PF	10/01/2019	4,722,762	60,713	916,957	109,431	200,465	21.9	6,629	0.7	207,094	22.6	5.0	9.8	7.7	10/01/2020	10/01/2020
LAKE CITY	F	10/01/2019	10,312,882	565,963	961,797	685,428	183,698	19.1	182,896	19.0	366,594	38.1	5.0	24.7	6.3	09/30/2020	09/30/2020
LAKE CITY	G	10/01/2019	21,721,272	1,394,254	757,478	1,800,439	84,864	11.2	699,394	92.3	784,258	103.5	2.0	101.6	0.0	10/01/2019	10/01/2019
LAKE CITY	P	10/01/2019	16,630,644	-2,220,496	1,732,626	852,946	373,341	21.6	0	0.0	373,341	21.6	5.0	10.6	6.8	10/01/2020	10/01/2020
LAKE HELEN	P	10/01/2019	1,429,335	-166,169	166,229	42,112	29,891	18.0	0	0.0	29,891	18.0	1.0	1.6	15.4	10/01/2019	10/01/2019
LAKE MARY	F	10/01/2019	19,061,021	1,641,726	2,927,025	789,103	819,071	28.0	323,888	11.1	1,142,959	39.1	5.0	29.3	5.9	10/01/2020	10/01/2020
LAKE MARY	P	10/01/2019	23,145,633	-1,564,351	3,151,650	1,056,349	818,141	26.0	0	0.0	818,141	26.0	5.0	16.8	5.1	10/01/2020	10/01/2020

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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 PARK (RETIRED)	P	10/01/2019	1,337,270	208,546	0	132,388	33,298	0.0	35,205	0.0	68,503	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
LAKE WALES	F	10/01/2019	9,157,659	3,420,885	1,791,839	636,758	333,750	18.6	304,232	17.0	637,982	35.6	4.7	25.5	6.7	10/01/2020	10/01/2020
LAKE WALES	G	10/01/2019	11,202,547	977,152	4,298,316	698,192	414,540	9.6	101,000	2.4	515,540	12.0	5.0	7.4	0.0	10/01/2020	10/01/2020
LAKE WALES	P	10/01/2019	15,882,367	1,160,376	2,666,351	900,370	501,113	18.8	146,886	5.5	647,999	24.3	4.8	16.2	4.3	10/01/2020	10/01/2020
LAKE WORTH	F	10/01/2019	47,002,371	20,450,358	443,455	4,043,412	225,465	50.8	3,193,169	720.1	3,418,634	770.9	11.3	955.0	10.7	10/01/2020	10/01/2020
LAKE WORTH	G	10/01/2019	71,483,084	39,135,069	16,996,428	8,547,702	1,654,322	9.7	3,662,946	21.6	5,317,268	31.3	7.2	25.0	0.0	10/01/2020	10/01/2020
LAKE WORTH	P	10/01/2019	33,305,790	20,199,414	1,075,955	3,697,823	337,053	31.3	3,437,636	319.5	3,774,689	350.8	7.1	305.7	50.7	10/01/2020	10/01/2020
LAKELAND	F	10/01/2019	99,265,986	18,152,085	12,352,729	5,983,126	2,530,555	20.5	1,274,050	10.3	3,804,605	30.8	9.6	16.2	6.1	10/01/2020	10/01/2020
LAKELAND	G	10/01/2019	588,084,775	116,166,387	90,979,621	46,819,116	11,994,058	13.2	12,707,208	14.0	24,701,266	27.2	8.5	19.3	0.0	10/01/2020	10/01/2020
LAKELAND	P	10/01/2019	126,478,629	36,680,878	15,681,528	10,070,552	3,288,377	21.0	3,134,879	20.0	6,423,256	41.0	16.5	20.5	5.5	10/01/2020	10/01/2020
LANTANA	F	09/30/2019	45,192,482	4,353,892	1,342,839	1,622,298	573,030	42.7	657,588	49.0	1,230,618	91.6	2.0	76.6	13.0	10/01/2020	10/01/2020
LANTANA	P	10/01/2019	16,321,156	4,085,070	2,190,740	791,045	703,845	32.1	423,492	19.3	1,127,337	51.5	8.0	39.5	5.9	10/01/2020	10/01/2020
LARGO	PF	10/01/2019	150,932,619	42,338,542	17,015,854	9,851,161	4,138,085	24.3	3,426,955	20.1	7,565,040	44.5	8.0	30.2	7.5	10/01/2020	10/01/2020
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	2,300,924	-487,426	279,608	124,839	-109,917	-39.3	0	0.0	-109,917	0.0	5.0	0.0	20.7	10/01/2018	10/01/2018
LAUDERHILL	F	10/01/2019	89,322,033	13,211,976	8,023,197	5,088,713	2,675,094	33.3	1,514,145	18.9	4,189,239	52.2	11.7	38.1	2.4	10/01/2019	10/01/2019
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	10/01/2019	72,916,777	13,899,211	10,306,308	4,391,082	2,691,957	26.1	1,351,018	13.1	4,042,975	39.2	10.0	25.5	4.8	10/01/2019	10/01/2019
LAUDERHILL (C&M)	G	10/01/2019	32,214,481	15,204,889	8,038,840	2,316,751	1,071,076	13.3	2,398,630	29.8	3,469,706	43.2	8.0	36.5	0.0	10/01/2019	10/01/2019
LEESBURG	F	10/01/2019	20,141,146	4,007,276	2,495,048	1,304,659	537,107	21.5	473,931	19.0	1,011,038	40.5	6.5	33.1	5.8	10/01/2020	10/01/2020
LEESBURG	G	10/01/2019	38,297,445	2,418,920	7,888,847	3,781,036	134,183	1.7	776,231	9.8	910,414	11.5	0.0	11.5	0.0	10/01/2020	10/01/2020
LEESBURG	P	10/01/2019	22,264,413	2,049,386	4,266,506	1,069,239	718,969	16.9	266,193	6.2	985,162	23.1	7.7	11.3	5.0	10/01/2020	10/01/2020
LIGHTHOUSE POINT	PF	10/01/2019	26,542,062	-2,861,260	0	1,859,254	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
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	10/01/2019	18,935,406	13,453,905	0	2,164,939	56,546	0.0	1,758,976	0.0	1,815,522	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
LONGBOAT KEY	G	10/01/2019	11,096,808	3,098,403	0	1,133,918	32,791	0.0	348,061	0.0	380,852	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
LONGBOAT KEY	P	10/01/2019	7,508,727	4,394,400	0	848,533	31,591	0.0	471,738	0.0	503,329	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
LONGWOOD	PF	10/01/2019	22,643,301	-235,494	4,096,439	580,865	943,867	23.0	0	0.0	943,867	23.0	1.0	15.1	7.1	10/01/2020	10/01/2020

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LYNN HAVEN	F	10/01/2019	7,095,195	802,048	1,040,445	226,212	244,273	23.5	102,933	9.9	347,206	33.4	5.0	21.2	8.4	10/01/2020	10/01/2020
LYNN HAVEN	G	10/01/2019	18,551,151	2,059,287	3,989,174	1,141,323	665,731	16.7	224,459	5.6	890,190	22.3	5.0	18.1	0.0	10/01/2020	10/01/2020
LYNN HAVEN	P	10/01/2019	9,293,222	-480,078	1,753,015	478,847	346,412	19.8	0	0.0	346,412	19.8	5.0	8.5	7.0	10/01/2020	10/01/2020
MADISON	PF	10/01/2019	5,373,072	1,288,378	1,052,201	437,053	417,738	39.7	0	0.0	417,738	39.7	5.8	30.9	4.6	10/01/2020	10/01/2020
MAITLAND	PF	10/01/2019	32,904,919	10,147,975	6,064,213	2,229,922	1,064,894	17.6	933,072	15.4	1,997,966	33.0	6.7	25.4	2.7	10/01/2020	10/01/2020
MANALAPAN	GP	01/01/2019	1,631,459	510,976	1,261,171	0	309,116	24.5	51,027	4.1	360,143	28.6	7.0	22.8	0.0	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	10/01/2019	22,211,841	-1,813,625	2,808,017	118,577	1,186,797	42.3	0	0.0	1,186,797	42.3	1.0	40.2	2.5	10/01/2020	10/01/2020
MARCO ISLAND	P	10/01/2019	17,191,695	543,965	2,251,254	673,657	594,218	26.4	87,114	3.9	681,332	30.3	0.5	22.8	8.0	10/01/2020	10/01/2020
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	10/01/2019	26,025,446	5,623,176	3,208,689	1,606,685	562,939	17.5	637,434	19.9	1,200,373	37.4	5.0	27.4	6.2	10/01/2020	10/01/2020
MEDLEY - GENERAL + ELECTED	G	10/01/2019	22,314,006	3,137,240	2,623,277	1,204,568	601,051	22.9	273,599	10.4	874,650	33.3	0.0	35.5	0.0	10/01/2019	10/01/2019
MELBOURNE	F	10/01/2019	74,398,223	20,432,014	8,134,875	5,117,584	2,239,836	27.5	1,970,639	24.2	4,210,475	51.8	7.5	43.9	6.4	10/01/2020	10/01/2020
MELBOURNE	G	10/01/2019	7,630,980	-1,300,899	101,648	529,688	45,658	44.9	0	0.0	45,658	44.9	0.0	49.7	0.0	10/01/2020	10/01/2020
MELBOURNE	P	10/01/2019	86,863,935	19,007,387	8,751,388	6,050,032	1,687,149	19.3	2,280,358	26.1	3,967,507	45.3	7.0	32.7	7.4	10/01/2020	10/01/2020
MELBOURNE - SPECIAL RISK	G	10/01/2019	1,449,264	17,662	77,067	51,472	35,796	46.5	32,657	42.4	68,453	88.8	0.0	98.3	0.0	10/01/2020	10/01/2020
MELBOURNE BEACH	P	10/01/2019	3,451,719	921,459	592,259	269,160	165,926	28.0	142,565	24.1	308,491	52.1	5.0	42.2	6.8	10/01/2020	10/01/2020
MIAMI - ELECTED	G	01/01/2019	7,546,162	2,478,535	0	621,866	2,400	0.0	551,480	0.0	553,880	0.0	0.0	0.0	0.0	01/01/2019	01/01/2019
MIAMI - FIPO	PF	10/01/2019	1,294,594,760	633,049,541	168,059,448	120,949,224	73,712,437	43.9	0	0.0	73,712,437	43.9	9.7	37.4	0.0	10/01/2019	10/01/2020
MIAMI - FIPO (STAFF)	G	10/01/2019	2,929,741	-238,154	311,144	86,843	42,921	13.8	0	0.0	42,921	13.8	7.0	6.8	0.0	10/01/2019	10/01/2020
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2020	412,090,602	-106,470,709	156,240,315	27,864,935	0	0.0	6,931,175	4.4	6,931,175	4.4	0.0	4.4	0.0	01/01/2020	01/01/2020
MIAMI - GESE	GS	10/01/2019	733,864,555	366,520,541	117,004,769	74,268,674	19,320,469	16.5	47,065,620	40.2	66,386,089	56.7	10.0	44.1	0.0	10/01/2020	10/01/2020
MIAMI - GESE (EXCESS)	GS	10/01/2019	0	4,165,340	117,004,769	363,895			572,194	0.5	572,194	0.5	0.0	0.5	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
MIAMI - GESE (STAFF)	GS	10/01/2019	4,406,610	1,019,654	387,761	310,171	102,120	26.3	190,712	49.2	292,832	75.5	10.0	65.5	0.0	10/01/2020	10/01/2020
MIAMI - OFF-STREET PARKING	G	10/01/2019	21,189,005	1,378,104	3,377,897	728,363	776,993	23.0	0	0.0	776,993	23.0	6.5	18.5	0.0	10/01/2019	10/01/2019
MIAMI BEACH	G	10/01/2019	666,499,619	225,521,621	88,141,166	53,566,174	16,430,815	18.6	20,782,944	23.6	37,213,759	42.2	9.8	34.8	0.0	10/01/2020	10/01/2020
MIAMI BEACH	PF	10/01/2019	940,953,661	321,073,552	70,560,379	73,615,002	22,965,817	32.6	25,969,404	36.8	48,935,221	69.4	10.1	59.7	0.2	10/01/2020	10/01/2020
MIAMI SHORES VILLAGE	G	10/01/2019	15,683,642	1,717,676	3,680,223	948,091	444,027	12.1	194,607	5.3	638,634	17.4	6.0	12.4	0.0	10/01/2020	10/01/2020
MIAMI SHORES VILLAGE	P	10/01/2019	26,722,296	5,173,097	3,031,497	1,473,757	926,490	30.6	574,454	19.0	1,500,944	49.5	9.0	40.9	3.2	10/01/2020	10/01/2020
MIAMI SPRINGS	G	10/01/2019	20,360,684	1,672,360	3,639,150	1,452,158	607,556	16.7	146,350	4.0	753,906	20.7	8.1	12.7	0.0	10/01/2020	10/01/2020
MIAMI SPRINGS	PF	10/01/2019	33,159,350	1,959,373	2,681,641	2,264,075	612,463	22.8	196,211	7.3	808,674	30.2	16.2	15.7	0.0	10/01/2020	10/01/2020
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	10/01/2019	6,623,697	305,560	1,546,251	59,219	410,761	26.6	0	0.0	410,761	26.6	10.0	9.4	8.1	10/01/2020	10/01/2020
MILTON	F	10/01/2019	5,436,394	4,431,178	1,008,609	444,888	173,812	17.2	439,032	43.5	612,844	60.8	6.5	49.6	7.0	10/01/2020	10/01/2020
MILTON	G	10/01/2019	14,301,535	1,755,186	2,715,259	1,085,838	405,735	14.9	226,777	8.4	632,512	23.3	10.0	14.2	0.0	10/01/2020	10/01/2020
MILTON	P	10/01/2019	8,276,623	90,231	912,190	525,813	258,694	28.4	12,212	1.3	270,906	29.7	8.0	12.8	10.1	10/01/2020	10/01/2020
MIRAMAR	F	10/01/2019	167,276,400	50,000,357	10,246,842	7,244,883	3,638,212	35.5	6,277,049	61.3	9,915,261	96.8	8.5	92.1	0.0	10/01/2019	10/01/2019
MIRAMAR	G	10/01/2019	112,072,473	24,683,833	20,519,929	5,598,694	4,770,246	23.3	2,293,451	11.2	7,063,697	34.4	9.5	25.8	0.0	10/01/2020	10/01/2020
MIRAMAR	P	10/01/2019	189,143,899	75,198,581	14,543,779	9,463,552	4,941,499	34.0	7,034,707	48.4	11,976,206	82.4	13.4	64.3	8.3	10/01/2019	10/01/2019
MIRAMAR - MANAGEMENT	G	10/01/2019	47,952,535	19,408,318	14,811,572	3,524,663	4,172,180	28.2	1,479,374	10.0	5,651,554	38.2	13.5	24.6	0.0	10/01/2020	10/01/2020
MONROE COUNTY	ERP	07/01/2019	206,793	288,447	0	48,691	38,670	0.0	0	0.0	38,670	0.0	0.0	0.0	0.0	07/01/2019	07/01/2019
MONROE COUNTY VOL F.F. & EMS	F	01/01/2020	858,354	-205,789	0	34,680	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	01/01/2020	01/01/2020
MONTICELLO	F	10/01/2018	917,657	-300,109	0	29,521	8,655	0.0	0	0.0	8,655	0.0	5.0	0.0	0.0	10/01/2019	10/01/2019
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	10/01/2019	9,003,176	1,038,569	2,221,723	471,390	701,874	31.6	0	0.0	701,874	31.6	7.0	20.2	3.9	10/01/2020	10/01/2020
MOUNT DORA	G	10/01/2019	17,068,359	2,930,440	1,990,535	1,477,414	-115,208	-5.8	546,459	27.5	431,251	21.7	7.1	21.5	0.0	10/01/2020	10/01/2020
MOUNT DORA	P	10/01/2019	12,280,984	152,699	2,527,988	650,442	566,274	22.4	0	0.0	566,274	22.4	7.6	10.9	4.2	10/01/2020	10/01/2020
NAPLES	F	10/01/2019	58,935,151	12,771,081	3,635,880	3,632,984	876,139	24.1	1,462,520	40.2	2,338,659	64.3	4.4	44.9	15.0	10/01/2020	10/01/2020

**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
NAPLES	G	10/01/2019	59,976,395	11,209,942	17,146,340	4,490,207	1,452,579	8.5	1,168,916	6.8	2,621,495	15.3	4.0	11.3	0.0	10/01/2020	10/01/2020
NAPLES	P	10/01/2019	54,544,957	16,882,167	4,815,509	4,229,402	945,648	19.6	1,864,217	38.7	2,809,865	58.4	4.3	38.6	15.4	10/01/2020	10/01/2020
NEPTUNE BEACH	P	10/01/2019	9,676,141	1,471,343	1,442,103	750,216	266,373	18.5	173,519	12.0	439,892	30.5	8.0	20.4	3.3	10/01/2020	10/01/2020
NEW PORT RICHEY	F	10/01/2019	12,296,446	1,274,733	1,460,092	916,528	350,381	24.0	134,336	9.2	484,717	33.2	6.5	20.5	7.4	10/01/2020	10/01/2020
NEW PORT RICHEY	P	10/01/2019	29,594,663	-1,632,131	2,394,328	1,875,793	687,976	28.7	0	0.0	687,976	28.7	6.5	13.0	9.2	10/01/2020	10/01/2020
NEW SMYRNA BEACH	F	10/01/2019	23,882,240	4,945,135	2,810,826	1,842,438	406,283	14.5	616,533	21.9	1,022,816	36.4	10.0	18.2	9.6	10/01/2020	10/01/2020
NEW SMYRNA BEACH	P	10/01/2019	18,059,200	5,113,027	2,722,347	1,579,560	487,716	17.9	567,378	20.8	1,055,094	38.8	10.0	26.0	4.5	10/01/2020	10/01/2020
NORTH BAY FCD	F	10/01/2019	5,231,892	249,965	973,182	231,905	276,688	28.4	22,097	2.3	298,785	30.7	5.0	19.9	7.0	10/01/2020	10/01/2020
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2019	62,473,252	-12,012,022	0	2,667,794	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
NORTH BROWARD HOSPITAL	G	07/01/2018	365,519,274	36,834,696	377,071,151	13,871,632	11,229,748	3.0	5,428,790	1.4	16,658,538	4.4	0.0	4.7	0.0	07/01/2018	07/01/2018
NORTH COLLIER FCD (was North Naples)	F	10/01/2019	88,893,030	9,771,922	14,579,818	1,347,135	5,282,732	36.2	768,714	5.3	6,051,446	41.5	8.5	20.2	12.9	10/01/2020	10/01/2020
NORTH MIAMI 691 [GPF]	F	10/01/2019	2,568,810	5,183	0	412,321	0	0.0	5,183	0.0	5,183	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
NORTH MIAMI 691 [GPF]	G	10/01/2019	125,497,731	11,336,383	12,267,884	6,592,082	2,205,540	18.0	1,983,100	16.2	4,188,640	34.1	6.8	29.2	0.0	10/01/2020	10/01/2020
NORTH MIAMI 691 [GPF]	P	10/01/2019	5,639,549	-127,834	116,960	433,591	43,002	36.8	0	0.0	43,002	36.8	7.0	31.8	0.0	10/01/2020	10/01/2020
NORTH MIAMI 748	P	10/01/2019	80,605,147	28,590,791	8,936,209	4,273,774	2,979,019	33.3	2,602,320	29.1	5,581,339	62.5	9.5	50.7	2.2	10/01/2020	10/01/2020
NORTH MIAMI BEACH	G	10/01/2019	81,473,712	31,267,717	5,932,538	8,523,577	792,334	13.4	2,979,658	50.2	3,771,992	63.6	7.0	56.8	0.0	10/01/2020	10/01/2020
NORTH MIAMI BEACH	PF	10/01/2019	101,578,737	47,823,446	6,087,500	10,390,008	2,218,457	36.4	4,323,096	71.0	6,541,553	107.5	11.1	93.8	6.7	10/01/2020	10/01/2020
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2019	20,391,182	1,882,759	812,928	1,662,136	280,447	34.5	0	0.0	280,447	34.5	8.0	24.2	0.0	10/01/2020	10/01/2020
NORTH PORT	F	10/01/2019	51,201,586	2,101,589	3,672,140	2,441,290	933,567	25.4	221,645	6.0	1,155,212	31.5	10.6	18.0	6.8	10/01/2020	10/01/2020
NORTH PORT	P	10/01/2019	45,831,291	4,110,040	5,659,986	2,313,759	1,752,815	31.0	460,842	8.1	2,213,657	39.1	8.0	27.6	4.9	10/01/2020	10/01/2020
NORTH RIVER FCD	F	10/01/2019	22,164,867	4,704,499	3,742,153	1,330,163	856,125	22.9	567,422	15.2	1,423,547	38.0	4.5	28.8	4.8	10/01/2020	10/01/2020
OAKLAND PARK	G	10/01/2019	41,531,792	7,022,741	2,552,847	4,038,342	1,132,716	44.4	0	0.0	1,132,716	44.4	0.0	43.4	0.0	10/01/2020	10/01/2020
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	10/01/2019	64,994,156	22,035,932	7,705,244	3,841,128	1,449,153	18.8	2,534,250	32.9	3,983,403	51.7	6.9	42.5	2.5	10/01/2020	10/01/2020

**APPENDIX A - Financial/Contribution Data**

City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
OCALA	G	10/01/2019	159,587,602	70,547,150	10,589,813	16,681,366	966,276	9.1	8,906,594	84.1	9,872,870	93.2	5.0	88.2	0.0	10/01/2020	10/01/2020
OCALA	P	10/01/2019	75,092,803	17,319,783	11,137,356	4,827,942	1,980,615	17.8	2,469,271	22.2	4,449,886	40.0	8.0	26.2	5.7	10/01/2020	10/01/2020
OCEAN CITY-WRIGHT FCD	F	10/01/2019	13,996,773	8,487,411	2,882,779	1,265,391	598,433	20.8	640,020	22.2	1,238,453	43.0	7.0	28.6	8.9	10/01/2020	10/01/2020
OCOEE	G	10/01/2019	41,346,641	2,000,867	9,594,705	2,514,207	1,137,190	11.9	144,901	1.5	1,282,091	13.4	7.4	6.5	0.0	10/01/2020	10/01/2020
OCOEE	PF	10/01/2019	57,375,227	5,077,608	8,805,733	3,324,929	1,963,752	22.3	1,121,639	12.7	3,085,391	35.0	8.0	23.0	5.4	10/01/2020	10/01/2020
OKALOOSA ISLAND FCD	F	10/01/2019	9,125,501	8,438,582	1,278,766	920,777	369,538	28.9	654,878	51.2	1,024,416	80.1	8.0	72.1	2.9	10/01/2020	10/01/2020
OKEECHOBEE	F	10/01/2019	4,358,788	-528,455	425,697	234,064	117,329	27.6	0	0.0	117,329	27.6	5.0	12.0	12.4	10/01/2019	10/01/2020
OKEECHOBEE	G	10/01/2019	4,904,395	-533,036	1,132,085	219,513	161,476	14.3	0	0.0	161,476	14.3	6.0	9.3	0.0	10/01/2019	10/01/2020
OKEECHOBEE	P	10/01/2019	9,596,991	-933,850	1,061,836	441,368	223,137	21.0	0	0.0	223,137	21.0	5.0	8.9	8.5	10/01/2019	10/01/2020
OKEECHOBEE UTILITY	G	10/01/2019	9,005,770	213,916	2,131,752	328,416	362,558	17.0	0	0.0	362,558	17.0	6.0	12.4	0.0	10/01/2019	10/01/2020
OLDSMAR	F	10/01/2019	6,369,577	193,192	623,128	74,342	256,496	41.2	0	0.0	256,496	41.2	5.0	31.5	11.2	10/01/2019	10/01/2019
ORANGE COUNTY LIBRARY	G	01/01/2020	51,618,578	-7,152,015	3,880,611	2,620,019	428,240	11.0	0	0.0	428,240	11.0	0.0	11.8	0.0	01/01/2020	01/01/2020
ORANGE PARK	F	10/01/2019	7,920,312	222,891	1,251,021	468,370	290,870	23.3	23,469	1.9	314,339	25.1	4.0	14.9	7.2	10/01/2020	10/01/2020
ORANGE PARK	G	10/01/2019	11,414,711	-702,429	2,173,943	792,768	242,329	11.2	0	0.0	242,329	11.2	3.2	8.0	0.0	10/01/2019	10/01/2019
ORANGE PARK	P	10/01/2019	19,125,671	1,356,726	1,443,392	1,091,172	445,519	30.9	175,693	12.2	621,212	43.0	6.3	27.1	11.1	10/01/2020	10/01/2020
ORLANDO	F	10/01/2019	442,276,575	115,411,166	44,839,453	24,132,567	14,438,034	32.2	12,246,380	27.3	26,684,414	59.5	7.5	48.5	5.2	10/01/2020	10/01/2020
ORLANDO	G	09/30/2019	222,961,876	40,824,315	4,988,623	19,941,012	9,889,389	198.2	0	0.0	9,889,389	198.2	4.9	278.4	0.0	10/01/2020	10/01/2020
ORLANDO	P	10/01/2019	623,455,545	150,765,953	52,167,229	39,767,184	17,426,272	33.4	19,795,310	38.0	37,221,582	71.4	8.4	59.6	0.0	10/01/2020	10/01/2020
ORLANDO AVIATION	G	10/01/2019	139,594,665	5,548,199	5,216,734	10,211,501	866,415	16.6	995,869	19.1	1,862,284	35.7	0.0	37.0	0.0	10/01/2020	10/01/2020
ORLANDO UTILITY	G	10/01/2019	425,766,210	96,046,361	100,621,441	32,297,262	6,093,763	6.1	12,218,608	12.1	18,312,371	18.2	4.0	18.5	0.0	10/01/2020	10/01/2020
ORMOND BEACH	F	10/01/2019	31,128,041	8,359,516	2,954,168	2,143,403	820,682	27.8	855,777	29.0	1,676,459	56.8	8.4	39.9	10.4	10/01/2020	10/01/2020
ORMOND BEACH	G	10/01/2019	51,486,933	5,914,211	5,181,469	3,539,890	742,800	14.3	376,432	7.3	1,119,232	21.6	4.0	19.5	0.0	10/01/2020	10/01/2020
ORMOND BEACH	P	10/01/2019	35,915,981	11,002,269	4,181,889	2,526,686	1,171,460	28.0	975,046	23.3	2,146,506	51.3	9.0	34.3	9.7	10/01/2020	10/01/2020
OVIEDO	F	10/01/2019	15,212,802	3,830,010	2,917,854	730,376	468,089	16.0	328,613	11.3	796,702	27.3	7.0	12.3	9.0	10/01/2020	10/01/2020
OVIEDO	P	10/01/2019	26,434,750	1,272,717	4,228,029	1,003,052	791,483	18.7	190,825	4.5	982,308	23.2	6.0	13.0	5.1	10/01/2020	10/01/2020
PALATKA	F	10/01/2019	7,740,745	2,920,228	1,226,810	646,279	281,681	23.0	330,307	26.9	611,988	49.9	6.0	40.3	5.4	10/01/2020	10/01/2020



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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
PALATKA	G	10/01/2019	18,282,644	7,299,829	3,511,545	1,965,196	484,938	13.8	904,949	25.8	1,389,887	39.6	6.0	35.0	0.0	10/01/2020	10/01/2020
PALATKA	P	10/01/2019	11,476,067	1,519,899	1,539,255	868,828	271,072	17.6	179,433	11.7	450,505	29.3	6.0	19.3	5.0	10/01/2020	10/01/2020
PALM BAY	F	10/01/2019	87,715,011	18,260,824	6,505,877	5,587,761	1,943,578	29.9	1,665,976	25.6	3,609,554	55.5	8.8	41.2	7.6	10/01/2020	10/01/2020
PALM BAY	G	10/01/2019	201,166	-180,482	0	4,115	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
PALM BAY	P	10/01/2019	113,037,995	12,624,113	8,177,927	6,356,471	1,943,472	23.8	1,138,443	13.9	3,081,915	37.7	8.8	22.0	8.3	10/01/2020	10/01/2020
PALM BEACH	GPF	09/30/2019	235,095,389	100,219,557	18,788,303	21,107,727	3,473,675	18.5	9,784,425	52.1	13,258,100	70.6	5.8	62.3	0.0	10/01/2020	10/01/2020
PALM BEACH GARDENS	F	10/01/2019	110,968,044	20,842,569	8,007,380	4,417,132	2,468,695	30.8	2,614,387	32.7	5,083,082	63.5	6.0	51.0	8.7	10/01/2020	10/01/2020
PALM BEACH GARDENS	G	10/01/2019	2,866,237	932,821	109,969	262,210	122,544	111.4	0	0.0	122,544	111.4	6.0	100.5	0.0	10/01/2020	10/01/2020
PALM BEACH GARDENS	P	10/01/2019	98,385,410	21,885,410	8,587,100	5,612,101	2,785,917	32.4	2,421,880	28.2	5,207,797	60.7	8.6	44.8	7.7	10/01/2020	10/01/2020
PALM COAST (VOL)	F	10/01/2019	4,581,419	-1,593,389	0	155,252	107,218	0.0	0	0.0	107,218	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
PALM HARBOR FCD	F	10/01/2019	28,795,744	-398,891	4,521,778	333,612	1,634,487	36.2	0	0.0	1,634,487	36.2	7.4	20.9	9.1	10/01/2020	10/01/2020
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	10/01/2019	15,327,211	927,721	3,416,462	955,060	408,301	12.0	249,356	7.3	657,657	19.3	5.0	14.9	0.0	10/01/2020	10/01/2020
PALMETTO	P	10/01/2019	13,777,432	1,878,459	1,971,033	882,964	420,939	21.4	204,932	10.4	625,871	31.8	5.0	21.2	6.7	10/01/2020	10/01/2020
PANAMA CITY	F	10/01/2019	37,230,877	15,553,405	3,343,784	3,422,923	844,602	25.3	1,717,163	51.4	2,561,765	76.6	7.5	63.3	8.7	10/01/2020	10/01/2020
PANAMA CITY	P	10/01/2019	35,906,404	10,308,952	4,332,521	3,014,800	1,010,350	23.3	869,967	20.1	1,880,317	43.4	8.1	29.0	8.0	10/01/2020	10/01/2020
PANAMA CITY (SUPP)	G	10/01/2019	3,468,590	67,029	1,380,552	236,254	145,239	10.5	0	0.0	145,239	10.5	4.5	6.0	0.0	10/01/2020	10/01/2020
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	10/01/2019	2,250,661	264,847	0	163,433	25,000	0.0	67,038	0.0	92,038	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
PASCO COUNTY	ERP	07/01/2019	16,824,966	-409,127	0	1,443,285	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	07/01/2019	07/01/2019
PEMBROKE PARK COMM SUPP	G	10/01/2019	3,097,667	283,386	129,780	88,137	80,096	61.7	0	0.0	80,096	61.7	0.0	61.7	0.0	10/01/2019	10/01/2019
PEMBROKE PINES	G	10/01/2019	197,950,983	10,525,607	2,312,126	13,847,856	610,922	26.4	1,184,399	51.2	1,795,321	77.7	7.3	72.3	0.0	10/01/2019	10/01/2019
PEMBROKE PINES	PF	10/01/2019	686,503,222	211,232,763	27,929,987	38,834,500	9,875,991	35.4	22,012,143	78.8	31,888,134	114.2	8.8	100.1	10.7	10/01/2020	10/01/2020
PENSACOLA	F	10/01/2019	120,827,640	9,483,904	4,734,037	9,140,328	1,337,271	28.3	916,007	19.4	2,253,278	47.6	11.0	25.7	10.9	10/01/2020	10/01/2020

**APPENDIX A - Financial/Contribution Data**

City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
PENSACOLA	G	09/30/2018	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	10/01/2019	105,137,477	32,246,266	4,094,123	7,176,971	866,994	21.2	3,920,492	95.8	4,787,486	116.9	5.2	97.1	14.7	10/01/2020	10/01/2020
PERRY	F	10/01/2019	3,730,991	891,698	653,725	323,166	183,021	28.0	121,250	18.6	304,271	46.5	1.0	40.9	6.3	10/01/2020	10/01/2020
PERRY	P	10/01/2019	8,468,490	795,044	1,094,206	525,441	269,375	24.6	101,406	9.3	370,781	33.9	3.1	25.8	6.2	10/01/2020	10/01/2020
PINELLAS PARK	F	10/01/2019	65,863,021	11,132,396	5,229,574	3,912,783	1,381,721	26.4	1,089,742	20.8	2,471,463	47.3	9.0	33.8	4.4	10/01/2020	10/01/2020
PINELLAS PARK	G	10/01/2019	92,333,404	4,434,482	14,676,146	4,364,831	2,255,777	15.4	553,286	3.8	2,809,063	19.1	4.8	15.6	0.0	10/01/2020	10/01/2020
PINELLAS PARK	P	10/01/2019	70,397,294	-1,996,818	7,420,566	2,811,923	1,538,883	20.7	0	0.0	1,538,883	20.7	8.0	12.2	2.2	10/01/2019	10/01/2020
PLANT CITY	PF	10/01/2019	48,359,614	19,546,397	7,527,907	3,220,341	1,854,602	24.6	1,689,942	22.5	3,544,544	47.1	10.0	30.7	8.2	10/01/2020	10/01/2020
PLANTATION	G	10/01/2019	177,091,461	40,850,881	28,961,537	12,632,380	4,398,255	15.2	5,061,543	17.5	9,459,798	32.7	6.4	27.5	0.0	10/01/2020	10/01/2020
PLANTATION	P	10/01/2019	171,223,933	48,870,176	10,816,963	10,512,194	3,806,442	35.2	4,550,701	42.1	8,357,143	77.3	8.8	63.1	8.2	10/01/2020	10/01/2020
PLANTATION (VOL)	F	10/01/2019	22,881,219	-3,662,922	0	956,026	59,872	0.0	0	0.0	59,872	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
POMPANO BEACH	G	10/01/2019	191,862,824	85,731,019	34,586,429	15,076,947	6,268,487	18.1	6,442,935	18.6	12,711,422	36.8	8.7	31.0	0.0	10/01/2020	10/01/2020
POMPANO BEACH	PF	10/01/2019	245,160,408	100,767,612	16,107,844	22,514,590	5,407,659	33.6	8,422,974	52.3	13,830,633	85.9	12.2	67.2	11.8	10/01/2020	12/31/2020
PORT ORANGE	F	10/01/2019	32,285,025	17,345,245	3,023,478	2,774,018	637,313	21.1	2,092,275	69.2	2,729,588	90.3	7.7	72.8	13.1	10/01/2020	10/01/2020
PORT ORANGE	G	10/01/2019	33,479,718	6,633,736	4,067,432	2,600,808	526,412	12.9	575,235	14.1	1,101,647	27.1	7.5	22.8	0.0	10/01/2020	10/01/2020
PORT ORANGE	P	10/01/2019	41,000,175	13,143,668	4,811,525	2,789,919	1,219,352	25.3	1,969,159	40.9	3,188,511	66.3	7.8	55.5	10.0	10/01/2020	10/01/2020
PORT ST. LUCIE	P	10/01/2019	112,794,447	28,890,450	19,457,593	4,987,556	4,366,474	22.4	2,894,761	14.9	7,261,235	37.3	9.0	25.6	8.1	10/01/2020	10/01/2020
PUNTA GORDA	F	10/01/2019	15,590,496	1,937,209	1,981,821	796,346	532,399	26.9	146,664	7.4	679,063	34.3	9.1	15.5	9.7	10/01/2020	10/01/2020
PUNTA GORDA	G	10/01/2019	47,464,189	7,797,933	4,215,963	3,135,466	770,219	18.3	931,039	22.1	1,701,258	40.4	8.1	32.3	0.0	10/01/2020	10/01/2020
PUNTA GORDA	P	10/01/2019	18,372,707	2,930,251	2,452,018	1,196,378	652,153	26.6	262,212	10.7	914,365	37.3	8.0	21.1	8.2	10/01/2020	10/01/2020
QUINCY	PF	10/01/2019	8,002,665	3,171,789	759,834	852,994	119,046	15.7	422,291	55.6	541,337	71.2	7.5	66.4	0.0	10/01/2019	10/01/2019
RIVIERA BEACH	F	10/01/2019	94,522,170	-2,051,843	5,364,891	4,153,836	2,366,497	44.1	0	0.0	2,366,497	44.1	8.0	34.6	1.5	10/01/2020	10/01/2020
RIVIERA BEACH	G	10/01/2019	124,414,122	-8,216,409	7,370,712	7,306,137	2,139,601	29.0	0	0.0	2,139,601	29.0	6.0	23.6	0.0	10/01/2020	10/01/2020
RIVIERA BEACH	P	09/30/2019	78,632,388	1,185,721	9,120,483	4,631,442	2,167,027	23.8	4,560	0.1	2,171,587	23.8	8.0	15.8	0.0	10/01/2020	10/01/2020
ROCKLEDGE	F	10/01/2019	12,122,748	2,916,804	1,838,159	1,006,816	398,930	21.7	269,576	14.7	668,506	36.4	7.0	25.0	8.5	10/01/2020	10/01/2020
ROCKLEDGE	G	10/01/2019	17,336,944	2,297,095	4,878,269	998,487	717,989	14.7	205,955	4.2	923,944	18.9	6.0	14.9	0.0	10/01/2020	10/01/2020
ROCKLEDGE	P	10/01/2019	15,591,866	622,039	2,212,061	931,557	478,070	21.6	54,115	2.5	532,185	24.1	7.0	9.7	10.4	10/01/2020	10/01/2020

**APPENDIX A - Financial/Contribution Data**

City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
SAFETY HARBOR	F	10/01/2019	9,801,225	-444,755	1,584,365	90,940	588,219	37.1	0	0.0	588,219	37.1	4.1	24.9	5.6	10/01/2020	10/01/2020
SAINT AUGUSTINE	F	10/01/2019	13,384,996	-360,041	2,098,745	771,124	501,334	23.9	12,527	0.6	513,861	24.5	5.0	12.1	8.3	10/01/2020	10/01/2020
SAINT AUGUSTINE	G	10/01/2019	43,859,324	9,118,387	10,751,684	3,265,893	1,153,915	10.7	1,970,534	18.3	3,124,449	29.1	4.0	24.1	0.0	10/01/2019	10/01/2020
SAINT AUGUSTINE	P	10/01/2019	21,377,384	906,472	3,571,718	1,251,263	531,400	14.9	243,038	6.8	774,438	21.7	5.5	13.6	6.9	10/01/2020	10/01/2019
SAINT CLOUD	G	10/01/2019	59,313,975	2,135,970	14,075,530	3,481,021	1,899,509	13.5	231,695	1.7	2,131,204	15.1	1.0	14.7	0.0	10/01/2020	10/01/2020
SAINT CLOUD	PF	10/01/2019	54,791,626	12,974,107	10,574,315	3,280,391	2,734,093	25.9	1,651,175	15.6	4,385,268	41.5	5.6	33.4	4.2	10/01/2020	10/01/2020
SAINT JOHNS RIVER PW PK	G	10/01/2019	162,012,613	19,999,449	452,525	13,329,795	132,675	29.3	3,442,910	760.8	3,575,585	790.1	4.0	999.9	0.0	09/30/2021	09/30/2020
SAINT LUCIE COUNTY FCD	F	10/01/2019	260,810,130	105,548,304	32,499,211	17,024,356	9,538,980	29.4	9,271,081	28.5	18,810,061	57.9	6.0	46.6	6.3	10/01/2020	10/01/2020
SAINT LUCIE COUNTY FCD	G	10/01/2019	15,447,709	8,036,795	3,977,067	1,270,782	619,142	15.6	767,728	19.3	1,386,870	34.9	3.8	31.7	0.0	10/01/2020	10/01/2020
SAINT PETE BEACH	F	10/01/2019	14,922,526	8,139,869	2,136,781	1,242,694	486,546	22.8	754,631	35.3	1,241,177	58.1	13.5	38.1	8.6	10/01/2020	10/01/2020
SAINT PETE BEACH	G	10/01/2019	12,485,895	3,709,968	992,352	1,287,827	102,735	10.4	458,561	46.2	561,296	56.6	3.0	55.6	0.0	10/01/2020	10/01/2020
SAINT PETE BEACH	P	10/01/2019	11,658,892	6,522,975	0	1,343,459	41,106	0.0	645,589	0.0	686,695	0.0	0.0	0.0	0.0	10/01/2020	10/01/2020
SAINT PETERSBURG	F	10/01/2019	269,215,697	-999,065	22,484,483	18,750,716	5,173,477	23.0	0	0.0	5,173,477	23.0	6.9	12.4	5.4	10/01/2020	10/01/2021
SAINT PETERSBURG	G	10/01/2019	445,853,520	41,353,381	90,973,496	27,850,702	10,439,465	11.5	3,914,850	4.3	14,354,315	15.8	2.0	14.9	0.0	10/01/2020	10/01/2020
SAINT PETERSBURG	P	10/01/2019	427,510,315	32,402,742	43,001,170	30,096,412	8,565,577	19.9	0	0.0	8,565,577	19.9	7.0	10.5	3.9	10/01/2020	10/01/2020
SAN CARLOS PARK FCD	F	10/01/2019	22,256,948	489,811	3,441,174	212,176	1,031,488	30.0	0	0.0	1,031,488	30.0	1.5	22.9	5.6	10/01/2020	10/01/2020
SANFORD	F	10/01/2019	34,636,552	382,452	3,460,208	1,924,677	754,952	21.8	254,359	7.4	1,009,311	29.2	7.0	18.4	4.9	10/01/2020	10/01/2020
SANFORD	P	10/01/2019	48,198,309	-352,130	3,679,332	2,957,474	799,964	21.7	0	0.0	799,964	21.7	6.1	10.6	4.8	10/01/2020	10/01/2020
SANIBEL	G	10/01/2019	32,178,190	2,338,722	800,354	2,640,578	124,639	15.6	721,169	90.1	845,808	105.7	5.0	104.2	0.0	10/01/2020	10/01/2020
SANIBEL	P	10/01/2019	20,709,889	5,551,316	1,963,911	1,418,542	651,537	33.2	855,265	43.6	1,506,802	76.7	8.0	66.9	4.8	10/01/2020	10/01/2020
SARASOTA	F	09/30/2019	155,511,575	29,273,114	0	11,982,381	1,164,913	0.0	8,322,396	0.0	9,487,309	0.0	8.0	0.0	0.0	10/01/2020	10/01/2020
SARASOTA	G	09/30/2019	154,601,485	54,194,057	10,628,632	12,419,258	2,222,976	20.9	5,468,399	51.5	7,691,375	72.4	6.0	66.4	0.0	10/01/2020	10/01/2020
SARASOTA	P	09/30/2019	247,380,144	38,774,146	13,357,890	14,239,114	4,372,310	32.7	3,770,741	28.2	8,143,051	61.0	8.0	48.0	4.9	10/01/2020	10/01/2020
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2019	379,443,832	19,786,393	107,342,655	13,850,547	7,607,377	7.1	4,510,446	4.2	12,117,823	11.3	0.0	11.4	0.0	10/01/2019	10/01/2019
SARASOTA-MANATEE AIRPORT	G	10/01/2019	24,485,305	5,741,250	2,352,192	1,364,628	375,831	16.0	679,596	28.9	1,055,427	44.9	0.0	47.5	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
SATELLITE BEACH	G	10/01/2019	7,844,035	763,228	299,375	616,545	295,004	98.5	0	0.0	295,004	98.5	8.0	94.4	0.0	10/01/2020	10/01/2020
SATELLITE BEACH	PF	10/01/2019	20,869,294	4,205,953	2,463,643	1,127,009	733,794	29.8	398,074	16.2	1,131,868	45.9	8.0	28.7	8.9	10/01/2020	10/01/2020
SEBASTIAN	P	10/01/2019	15,814,120	4,181,614	2,809,537	787,457	658,900	23.5	378,811	13.5	1,037,711	36.9	8.0	23.2	7.1	10/01/2020	10/01/2020
SEBRING	F	10/01/2019	13,402,322	1,551,606	289,443	971,511	571,575	197.5	157,354	54.4	728,929	251.8	6.5	245.4	0.0	10/01/2020	10/01/2020
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	10/01/2019	38,096,060	4,822,037	4,161,094	3,069,658	855,367	20.6	624,157	15.0	1,479,524	35.6	12.5	18.5	6.0	10/01/2020	10/01/2020
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2019	688,155,479	71,032,214	330,008,128	41,070,693	21,776,519	6.6	14,412,967	4.4	36,189,486	11.0	0.0	11.7	0.0	05/01/2019	05/01/2019
SOUTH MIAMI [GP]	G	10/01/2019	18,672,946	-2,261,765	3,767,483	765,408	405,525	10.8	0	0.0	405,525	10.8	5.6	7.6	0.0	10/01/2020	10/01/2020
SOUTH MIAMI [GP]	P	10/01/2019	25,217,723	-681,613	3,090,000	1,049,853	575,662	18.6	0	0.0	575,662	18.6	7.5	8.6	2.6	10/01/2020	10/01/2020
SOUTH PASADENA	F	10/01/2019	6,597,594	2,894,428	1,325,159	585,864	267,576	20.2	286,533	21.6	554,109	41.8	6.0	34.2	3.1	10/01/2020	10/01/2020
SOUTH WALTON FCD	F	10/01/2019	54,052,803	-21,728	7,232,618	1,422,964	2,246,856	31.1	215,969	3.0	2,462,825	34.1	6.3	20.0	9.0	10/01/2020	10/01/2020
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	49,907,131	-11,039,906	514,982	2,627,108	42,895	8.3	0	0.0	42,895	8.3	0.0	8.9	0.0	01/01/2020	01/01/2020
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	10/01/2019	9,730,476	2,795,483	1,460,496	1,087,647	148,291	10.2	293,750	20.1	442,041	30.3	1.0	30.4	0.0	10/01/2020	10/01/2020
STARKE	P	10/01/2019	4,469,865	168,508	595,104	332,443	163,694	27.5	16,461	2.8	180,155	30.3	1.0	21.9	8.6	10/01/2020	10/01/2020
SUNRISE	F	10/01/2019	146,249,304	52,866,745	13,090,808	10,153,589	3,966,770	30.3	4,054,990	31.0	8,021,760	61.3	10.6	48.2	6.1	10/01/2020	10/01/2020
SUNRISE	G	10/01/2019	224,077,061	103,179,903	38,155,382	18,540,655	7,077,293	18.6	10,143,115	26.6	17,220,408	45.1	9.0	38.0	0.0	10/01/2020	10/01/2020
SUNRISE	P	10/01/2019	158,635,415	69,488,009	18,311,408	9,464,304	5,719,690	31.2	6,920,387	37.8	12,640,077	69.0	9.6	57.1	4.6	10/01/2020	10/01/2020
SURFSIDE [GP]	G	10/01/2019	8,974,225	2,893,877	3,901,230	426,175	591,543	15.2	231,146	5.9	822,689	21.1	8.0	13.4	0.0	10/01/2020	10/01/2020
SURFSIDE [GP]	P	10/01/2019	15,214,367	1,955,284	2,723,782	518,919	844,459	31.0	108,414	4.0	952,873	35.0	8.0	26.6	0.7	10/01/2020	10/01/2020
SWEETWATER	P	10/01/2018	11,964,676	1,540,813	2,958,955	679,908	1,077,382	36.4	0	0.0	1,077,382	36.4	6.0	31.6	0.0	10/01/2019	10/01/2019
TALLAHASSEE [GPF]	F	10/01/2019	222,487,000	69,156,000	14,494,000	15,973,827	4,837,000	33.4	4,837,000	33.4	9,674,000	66.7	20.7	48.5	0.0	10/01/2020	10/01/2020

**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
TALLAHASSEE [GPF]	G	10/01/2019	1,153,900,000	159,267,000	115,032,000	69,236,716	18,569,000	16.1	14,093,000	12.3	32,662,000	28.4	5.0	24.4	0.0	10/01/2020	10/01/2020
TALLAHASSEE [GPF]	P	10/01/2019	329,736,000	68,105,000	23,798,000	19,998,829	7,084,000	29.8	4,708,000	19.8	11,792,000	49.6	11.9	39.4	0.0	10/01/2020	10/01/2020
TAMARAC	F	10/01/2019	111,861,788	14,954,157	10,130,745	3,963,017	3,672,173	36.3	1,551,331	15.3	5,223,504	51.6	10.5	35.2	5.9	10/01/2019	10/01/2019
TAMARAC	G	10/01/2019	54,899,591	2,751,334	6,806,174	2,753,900	1,530,731	22.5	332,173	4.9	1,862,904	27.4	7.0	20.4	0.0	10/01/2019	10/01/2019
TAMARAC	P	10/01/2019	5,229,503	3,988,249	0	950,678	128,912	0.0	773,564	0.0	902,476	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
TAMARAC - ELECTED	G	10/01/2019	55,229,412	7,460,537	6,914,733	1,976,361	2,099,998	30.4	758,437	11.0	2,858,435	41.3	10.0	31.3	0.0	10/01/2019	10/01/2019
TAMPA	G	10/01/2019	715,148,873	97,597,238	158,022,448	56,511,259	9,647,431	6.1	9,140,166	5.8	18,787,597	11.9	0.0	12.4	0.0	10/01/2020	10/01/2020
TAMPA	PF	10/01/2019	1,268,121,261	75,586,684	130,884,666	87,613,841	36,418,717	27.8	8,053,177	6.2	44,471,894	34.0	13.5	18.0	5.2	10/01/2020	10/01/2020
TAMPA PF (STAFF)	G	10/01/2018	914,447	0	408,018	0	103,794	25.4	0	0.0	103,794	25.4	5.8	20.5	0.0	10/01/2019	10/01/2019
TARPON SPRINGS	F	10/01/2019	27,213,814	3,715,013	2,448,311	1,751,608	677,147	27.7	471,717	19.3	1,148,864	46.9	9.5	30.4	8.9	10/01/2020	10/01/2020
TARPON SPRINGS	P	10/01/2019	29,009,102	3,084,920	3,515,315	1,580,001	786,606	22.4	325,100	9.3	1,111,706	31.6	8.0	17.3	7.5	10/01/2020	10/01/2020
TAVARES	F	10/01/2019	8,281,105	215,519	1,535,107	201,678	365,446	23.8	40,735	2.7	406,181	26.5	2.0	19.9	5.6	10/01/2020	10/01/2020
TAVARES	P	10/01/2019	13,332,949	2,220,611	1,492,124	730,229	441,078	29.6	246,218	16.5	687,296	46.1	11.3	30.1	6.5	10/01/2020	10/01/2020
TEMPLE TERRACE	F	10/01/2019	28,331,242	10,025,319	3,680,954	1,759,468	1,164,990	31.7	850,623	23.1	2,015,613	54.8	10.5	42.1	4.3	10/01/2020	10/01/2020
TEMPLE TERRACE	P	10/01/2019	28,665,956	20,037,666	2,726,362	2,730,865	713,568	26.2	1,945,985	71.4	2,659,553	97.6	11.2	82.2	7.8	10/01/2020	10/01/2020
TEQUESTA	G	10/01/2019	6,211,730	303,142	3,716,703	234,717	583,446	15.7	0	0.0	583,446	15.7	5.0	11.1	0.0	10/01/2020	10/01/2020
TEQUESTA [PF]	F	10/01/2019	11,572,288	1,933,810	1,749,571	423,891	479,762	27.4	209,382	12.0	689,144	39.4	6.0	26.0	8.6	10/01/2020	10/01/2020
TEQUESTA [PF]	P	10/01/2019	5,649,465	-1,142,903	1,218,043	118,875	334,253	27.4	0	0.0	334,253	27.4	5.0	0.0	22.5	10/01/2020	10/01/2020
TITUSVILLE	G	10/01/2019	61,671,200	4,070,858	12,845,902	4,954,575	1,064,548	8.3	795,608	6.2	1,860,156	14.5	2.5	12.5	0.0	10/01/2020	10/01/2020
TITUSVILLE	PF	10/01/2019	62,470,577	5,650,064	7,519,914	5,432,025	1,026,747	13.7	884,690	11.8	1,911,437	25.4	6.5	14.9	5.0	10/01/2020	10/01/2020
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	156,250,404	2,598,853	21,071,557	9,468,903	3,545,292	16.8	345,164	1.6	3,890,456	18.5	8.1	11.1	0.0	10/01/2020	10/01/2020
UMATILLA	P	10/01/2019	2,126,521	-637,928	403,295	60,476	25,678	6.4	0	0.0	25,678	6.4	3.0	0.0	8.4	10/01/2020	10/01/2020
VALPARAISO	PF	10/01/2019	3,038,061	-761,636	376,973	66,190	65,235	17.3	0	0.0	65,235	17.3	2.0	0.0	15.9	10/01/2019	10/01/2019
VENICE	F	10/01/2019	26,316,843	16,451,505	1,893,125	2,535,494	684,882	36.2	1,612,441	85.2	2,297,323	121.4	7.0	109.4	9.2	10/01/2020	10/01/2020
VENICE	P	10/01/2019	37,905,895	5,394,950	319,772	3,649,232	156,433	48.9	634,799	198.5	791,232	247.4	7.0	180.2	68.9	10/01/2020	10/01/2020
VERO BEACH	F	10/01/2019	7,618,187	705,412	0	727,879	18,073	0.0	214,664	0.0	232,737	0.0	0.0	0.0	0.0	10/02/2019	10/02/2019
VERO BEACH	G	10/01/2019	96,425,798	18,123,557	8,415,271	8,498,220	86,958	1.0	2,794,896	33.2	2,881,854	34.3	0.0	36.5	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
VERO BEACH	P	10/01/2019	43,697,335	5,424,676	3,464,723	2,620,713	731,370	21.1	482,505	13.9	1,213,875	35.0	6.3	20.6	8.1	10/01/2020	10/01/2020
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	16,970,487	2,048,406	1,624,239	1,054,651	-37,153	-2.3	219,963	13.5	182,810	11.3	5.2	11.6	0.0	10/01/2020	10/01/2020
VILLAGE OF NORTH PALM BEACH	PF	10/01/2019	26,307,280	4,265,566	5,364,786	883,009	1,170,281	21.8	424,340	7.9	1,594,621	29.7	7.0	17.7	6.1	10/01/2020	10/01/2020
VILLAGE OF PALM SPRINGS	G	10/01/2019	27,075,734	2,061,716	1,624,165	1,505,744	409,969	25.2	482,644	29.7	892,613	55.0	3.0	56.5	0.0	10/01/2019	10/01/2019
VILLAGE OF PALM SPRINGS	PF	10/01/2019	31,978,903	646,724	1,608,072	1,313,281	385,193	24.0	94,471	5.9	479,664	29.8	6.6	18.7	5.7	10/01/2020	10/01/2020
VOLUSIA COUNTY (VOL)	F	10/01/2019	5,219,225	-2,837,367	0	126,984	3,021	0.0	0	0.0	3,021	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
WAUCHULA	GP	10/01/2019	19,503,651	847,034	2,775,343	807,054	345,036	12.4	65,908	2.4	410,944	14.8	10.0	5.0	0.0	10/01/2019	10/01/2019
WEST MANATEE FCD	F	10/01/2019	18,507,945	754,143	2,896,100	140,134	1,077,523	37.2	79,474	2.7	1,156,997	40.0	2.9	28.2	10.3	10/01/2020	10/01/2020
WEST MELBOURNE	P	10/01/2019	15,705,657	1,113,728	2,745,781	696,319	668,087	24.3	93,020	3.4	761,107	27.7	8.5	14.7	5.5	10/01/2020	10/01/2020
WEST PALM BEACH	F	09/30/2019	233,874,933	78,407,186	19,890,980	11,242,290	4,383,972	22.0	6,769,025	34.0	11,152,997	56.1	13.1	46.2	0.0	10/01/2020	10/01/2020
WEST PALM BEACH	G	09/30/2019	45,801,302	-2,121,664	1,021,817	3,110,800	338,360	33.1	0	0.0	338,360	33.1	5.5	29.8	0.0	10/01/2020	10/01/2020
WEST PALM BEACH	P	09/30/2019	383,442,225	24,917,617	24,494,958	14,606,601	6,669,459	27.2	1,865,856	7.6	8,535,315	34.9	11.0	23.8	0.0	10/01/2020	10/01/2020
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	10/01/2019	2,692,252	-73,042	533,995	123,235	145,028	27.2	0	0.0	145,028	27.2	5.0	22.2	0.0	10/01/2020	10/01/2020
WILTON MANORS (VOL)	F	10/01/2019	1,299,748	476,203	0	108,647	38,870	0.0	50,749	0.0	89,619	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
WILTON MANORS [GP]	G	10/01/2019	12,587,744	5,132,325	226,909	1,393,431	96,052	42.3	652,493	287.6	748,545	329.9	11.0	330.3	0.0	10/01/2019	10/01/2019
WILTON MANORS [GP]	P	10/01/2019	14,585,619	6,532,028	222,168	1,298,321	89,527	40.3	818,536	368.4	908,063	408.7	10.0	412.9	0.0	10/01/2019	10/01/2019
WINTER GARDEN	G	10/01/2019	30,162,070	4,080,551	8,974,895	1,978,191	1,021,166	11.4	403,808	4.5	1,424,974	15.9	2.5	14.0	0.0	10/01/2020	10/01/2020
WINTER GARDEN	PF	10/01/2019	44,384,637	554,957	9,227,336	2,026,047	1,728,598	18.7	103,545	1.1	1,832,143	19.9	3.5	14.1	3.0	10/01/2020	10/01/2020
WINTER HAVEN	F	10/01/2019	33,594,129	5,274,382	3,929,119	1,998,461	1,181,109	30.1	588,768	15.0	1,769,877	45.1	10.0	28.0	8.7	10/01/2020	10/01/2020
WINTER HAVEN	G	10/01/2019	73,119,585	13,896,597	7,498,575	5,969,716	821,339	11.0	2,083,056	27.8	2,904,395	38.7	7.0	33.1	0.0	10/01/2020	10/01/2020
WINTER HAVEN	P	10/01/2019	34,927,859	4,483,672	4,423,775	2,549,622	919,468	20.8	407,764	9.2	1,327,232	30.0	8.2	13.0	9.9	10/01/2020	10/01/2020
WINTER PARK	F	10/01/2019	58,581,819	6,452,890	5,095,063	2,990,378	1,487,433	29.2	1,279,340	25.1	2,766,773	54.3	6.0	42.4	8.0	10/01/2020	10/01/2020
WINTER PARK	P	10/01/2019	54,045,340	12,536,356	4,750,916	3,643,282	1,207,322	25.4	2,017,575	42.5	3,224,897	67.9	6.0	57.9	6.5	10/01/2020	10/01/2020
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
<b>Municipalities and Special Districts:</b>	482		42,899,541,530		6,576,055,601	1,097,511,793			1,008,653,075		2,106,164,868					
			11,193,506,805		3,027,760,314											
<b>School Board Early Retirement Programs</b>	6		63,288,826		0	1,211,492			3,950,362		5,161,854					
			31,937,342		8,847,177											
<b>Grand Totals:</b>	488		42,962,830,356		6,576,055,601	1,098,723,285			1,012,603,437		2,111,326,722					
			11,225,444,147		3,036,607,491											

## APPENDIX B

### BENEFIT DATA

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

#### HEADINGS

#### INFORMATION PROVIDED

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



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
ALACHUA COUNTY LIBRARY	G  Closed	2.00 2.00% X FAE X SC	03	VR 20SC, ANY AGE; 65 W/5SC  1 LIFE ANNUITY	Cliff  5	YES	COLA = MAX 2.2%/YR (BASED ON CPI)
ALACHUA COUNTY SCHOOL BOARD	ERP  Closed	VR BEN=AMT OF FRS EARLY RET REDUCTION	N/A	VR AGE 55-61 W/ 25 SC  1 LIFE ANNUITY	Graded  N/A	YES	IF RET'D 7/08- 6/09: 20 YRS SCH BD SC & FRS SC REQ'D; IF RET'D 7/09- 6/13: LAST 15 YRS W/ SCH BD
ALTAMONTE SPRINGS	G  Active	1.60 1.60% x AFC x SC	05	62 30SC, ANY AGE; 62 W/6SC  1 LIFE ANNUITY	Cliff  6	YES	COLA = 3%/YR, Elected officials and city manager benefit rate = 2%
ALTAMONTE SPRINGS	P Active	3.00 3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA= 3%/YR
APOPKA	F  Active	VR [3%xSC(0- 10yrs)+3.5%xSC(yrs10- 20)+4%xSC(20+)]XFAE	05	VR 22SC, ANY AGE; 55 W/10SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	DROP
APOPKA	G Active	2.75 2.75% X FAE X SC	05	57 57 W/5SC 1 LIFE ANNUITY	Cliff 10	NO	
APOPKA	P Active	4.00 4.00% x FAE x SC	03	VR 20SC, ANY AGE; 45 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP

**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		
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		
ARCADIA	PF	3.65	3.65% X AFC X SC	03	VR	AGE 55 OR 20SC	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
ATLANTIC BEACH	G	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%
	Closed					1 LIFE ANNUITY	5		
ATLANTIC BEACH	P	2.00	2.00% x AFC 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
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ATLANTIS	P		VR W/SC BEF OR AFT 1-1-05	05	VR	55 W/6SC OR 25SC, ANY AGE	Cliff	YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AUBURNDALE	F	3.75	3.75% x AFC x SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
AUBURNDALE	G	2.50	2.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES
	Closed				1 LIFE ANNUITY	10		
AUBURNDALE	P	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVENTURA	P	VR	Var. W/ HDT, SC DATES	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVON PARK	F	3.16	3.16% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET; 3.16% of AFC if hired < 10/31/2013
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVON PARK	P	2.00	2.00% X AFC X SC	05	VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BAL HARBOUR VILLAGE	G	3.00	3.00% X FAC X SC	03	VR 30SC, ANY AGE; 55 W/25SC; AGE 57	Graded	YES	DROP; COLA = 2.5%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BAL HARBOUR VILLAGE	P	3.00	3.00% X FAC X SC; MIN \$25/MO	03	VR 20SC, ANY AGE; AGE 57; 55 W/10SC	Graded	YES	COLA = 2.5%/YR
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BARTOW	F	3.15	3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BARTOW	G	2.53	2.53% x AMC x SC	05	VR 25SC, ANY AGE; 62 W/10SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	6		
BARTOW	P	3.15	3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BAY HARBOR ISLANDS	G	VR	%AFC Var. W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65	Graded	NO	SUBSIDY
	Active				1 LIFE ANNUITY	10		
BAY HARBOR ISLANDS	P	VR	%AFC Var. W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65	Graded	NO	SUBSIDY
	Active				1 LIFE ANNUITY	10		
BAY MEDICAL CENTER	G	VR	Var. W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC	Cliff	YES	HEALTH INSURANCE SUBSIDY
	Frozen				1 LIFE ANNUITY	5		
BELLE GLADE	G	2.00	2.00% x AME x SC, MAX 30SC	05	VR 30SC, ANY AGE; 62 W/10SC; AGE 65	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active				1 LIFE ANNUITY	10		
BELLE GLADE (RETIRED) PF		N/A	N/A	N/A	55 55&6CS;25CS	Cliff	YES	RETIRED EMPLOYEES' PLAN ONLY
	Closed				N/N/A	N/A		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BELLE GLADE HOUSING	G Active	VR	Var.	05	VR LATER OF 65 OR 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
BELLEAIR	P Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	Accrual rate changed from 3.50% to 3.00% on 1/21/2020 and NRA form 55 w/5SC to 55 w/10SC
BELLEVIEW	P Active	3.00	3.00% x AFC x SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
BOCA GRANDE FCD	F Active	3.00	3.00% X AFC X SC	05	VR 50 W/10SC; 25SC NO AGE REQUIREMENT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BOCA RATON	G Active	1.75	1.75% x AME x SC (FOR PLAN C (HDT AFT 10/31/07))	05	VR 55 W/20SC; 53 W/30SC; AGE 65 5 OTHER	Cliff 10	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
BOCA RATON	PF Active	VR	P = 3.5% AME X CSC; F = 3.4% AME X CSC	02	VR 20CSC, ANY AGE; 55 W/10CSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2%/YR (P), 3%/YR (F); SUPP
BOCA RATON EXECUTIVE	G Active	VR	Var. W/ DIVISION	VR	VR 65 W/6SC; 58 W/10SC 5 OTHER	Cliff 6	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BOCA RATON HOUSING	G	VR	% Var. W/ GRP OR DIV	VR	VR AGE & SC VR W/ DIV, HIRED DATE, ETC.	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC	Cliff	YES	BEN RATE = 3.58% FOR HIRES BEF 6/1/10
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	G	2.48	2.48% X AFC X SC	05	VR EARLIER OF 55W/7SC OR 25SC, ANY AGE	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
BOYNTON BEACH	F	3.00	3.00% X FAC X SC	03	VR 25SC, 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	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	3.5% multiplier if hired prior to 10/1/2015
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
BRADENTON	F	3.00	3.00% X AFC X SC	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR FROM AGE 55 TO AGE 64
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BRADENTON	P	2.75	2.75% X AFC X SC	05	VR 50 W/28SC; 55 W/10SC	Cliff	YES	ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC
	Active			3 JOINT/SURVIVOR		10		
BROOKSVILLE	F	3.10	3.10% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; 60	Cliff	YES	COLA = 3%/YR FROM 55 TO 65
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
BROOKSVILLE	P	4.00	4.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		6		
BUNNELL	F	VR	>\$47 x SC OR 3%AFC X SC	05	52 AGE 52 W/10SC	Cliff	NO	DROP; COMP & SC SEPARATE FOR VOL & ACTIVE SVC
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
BUSHNELL	G	1.60	1.60% X AFC X SC; Var. W/>30SC OR >62	05	62 30SC, ANY AGE; AGE 62	Cliff	YES	COLA = 3%/YR
	Closed			1 LIFE ANNUITY		6		
CAPE CORAL	F	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 50	Graded	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
CAPE CORAL	G	VR	2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC	05	VR 27SC, ANY AGE; 62 W/10SC	Graded	YES	NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
CAPE CORAL	P	3.25	3.25% X AFC X SC	05	VR 27SC, ANY AGE; 50 W/10SC	Graded	YES	NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CASSELBERRY	PF	VR	(3.00% for Police, 3.12% for Fire) x AFC x SC	05	VR 55 W/10SC (8SC for Fire); 52 W/25SC	Cliff	YES	FOR HDT BEF 9/15/13: NR = 25SC OR 55 W/6SC, VEST = 6; COLA = 3%/YR; SUPP BEN = \$5 PER YR OF SC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
CHATTAHOOCHEE	F	2.50	2.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CLEARWATER	F	VR	50%PAY + 2%/YR OVER 20, MAX 60%	03	VR 20SC	Cliff	YES	
	Closed				3 JOINT/SURVIVOR	12		
CLEARWATER	GPF	VR	G = 2% X AMC X SC; PF = 2.75% X AMC X SC	05	VR G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC	Cliff	YES	G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75%
	Active				5 OTHER	10		
CLERMONT	F	3.00	3.00% X AME X SC	05	VR 55 W/10SC; 52 W/25SC	Graded	NO	FOR SC BEF 10/1/02 = BEN RATE: 2.25%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
CLERMONT	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Graded	NO	DROP; 2.25% X AFC FOR SC BEF 10/1/02
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CLERMONT (RETIRED)	G	2.00	2.00% X AFC X SC	05	65 65 W/10SC	Cliff	NO	
	Closed				1 LIFE ANNUITY	N/A		
CLEWISTON	G	1.80	1.80% X AMC X SC	05	VR 65 W/5SC; 62 W/10SC	Cliff	YES	COLA = 3%/YR
	Frozen				1 LIFE ANNUITY	5		
COCOA	F	3.00	3.00% X AME X SC	03	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COCOA	G	3.00	3.00% x AFC x SC	03	VR 50 W/25SC; 57 W/10SC	Cliff	YES	NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65
	Closed				1 LIFE ANNUITY	10		
COCOA	P	3.00	3.00% X AME X SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COCOA BEACH	F	3.00	3.00% x AFC x SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COCOA BEACH	G	2.50	2.50% x AFC x SC	05	62 62 W/5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
COCOA BEACH	P	3.00	3.00% X AFC X SC	03	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	F	3.00	3.00% X AME X SC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	SUPP, 13TH CHK
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	G	2.50	2.50% X FMC X SC	03	55 55 W/6SC	Cliff	NO	SUPP; BEN RATES FOR BSO TRANSFERS VR W/ SC DATES
	Closed				1 LIFE ANNUITY	6		
COOPER CITY	P	3.00	3.00% X AME X CSC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY - MANAGEMENT	GPF	2.25	2.25% X AFC X SC + SUPP	03	55 55 W/6SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	6		
CORAL GABLES	GPF	VR	% Var. W/ P/F, BARG, NON-BARG	VR	VR 65 W/6SC; 62 W/10SC; RULE OF 80	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
CORAL SPRINGS	F	3.50	3.50% X AME X SC	03	VR 25CS, ANY AGE; 52 W/20CS; 55 W/10CS	Cliff	YES	BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CORAL SPRINGS	G	VR 3.0%	3.0% AME X SC AFT 1/1/91; 2.5% BEF	03	VR 62 W/5SC; 55 W/10SC	Graded	YES	COLA = 2%/YR (FOR SVC RET ONLY)
	Closed				1 LIFE ANNUITY	15		
CORAL SPRINGS	P	3.25	3.25% X AME X SC	4	VR 25CS, ANY AGE; 55 W/10CS	Graded	YES	FOR SC BEF 10/1/12 = BEN RATE: 3.50%, AFC: 3 YRS, NR: 20CS OR 55 W/10SC
	Active				1 LIFE ANNUITY	10		
CRESCENT CITY	F	2.00	2.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CRESCENT CITY	P	3.00	3.00% X AFC X SC	05	VR 55W/10SC; 52W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
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	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				
DADE CITY	P	3.50	3.50% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DANIA BEACH	G	3.00	3.00% x AME x SC	03	VR 50 W/25SC; 55 W/6SC	Cliff	YES	HEALTH SUBSIDY
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
DANIA BEACH [PF]	F	VR	% AFC (MAX 85%) Var. W/SC	02	VR 25SC, ANY AGE; 55 W/8SC	Cliff	YES	HIS
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
DANIA BEACH [PF]	P	3.00	3.00% X AME X SC, MAX 75% AME	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	HIS
	Closed				1 LIFE ANNUITY	8		
DAVENPORT	G	2.75	2.75% x AFC x SC	05	VR Age 62 w/7 SC; Age 55 w/30SC	Cliff	NO	
	Active				1 LIFE ANNUITY	7		
DAVENPORT	PF	2.75	2.75% x AFC x SC	05	VR Age 55 w/7 SC; Age 52 w/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
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		

**APPENDIX 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				
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 25SC, or 55 w/10SC	Cliff	YES	DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DEERFIELD BEACH	F	VR 3.00%	3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC	03	VR 20SC, ANY AGE; 52 W/10SC	Cliff	YES	DROP; SHARE PLAN
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DEERFIELD BEACH	G	3.00	3.00% X FAE X SC (MAX 30SC)	03	65 65 W/10SC	Cliff	NO	VARIABLE COLA
	Closed				1 LIFE ANNUITY	10		
DEERFIELD BEACH	P	3.00	3.00% X AFC X SC, MAX 30SC	03	VR 20SC, ANY AGE; 47 W/10SC	Cliff	NO	SHARE ACCTS
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELAND	F	3.00	3.00% x AMS x SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELAND	G	2.40	2.40% x FMC x SC	05	VR 25SC, ANY AGE; 65 W/10SC; 60 W/20SC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELAND	P	3.00	3.00% x FMC x SC	05	VR 55 W/10SC; 20SC, ANY AGE	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX 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	
DELRAY BEACH	F Active	2.75	2.75% x AFC x CS	05	55	55&10CS;25CS ANY AGE	Cliff	YES	
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELRAY BEACH	G Active	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
					5	OTHER	10		
DELRAY BEACH	P Active	2.75	2.75 % x AFC x SC	05	55	55&10CS; 25CS ANY AGE	Cliff	YES	
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DELTONA	F Active	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)
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DESTIN FCD	F Active	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
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DUNEDIN	F Active	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
						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				
DUNNELLON	PF	2.50	2.50% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/11 = 2.00%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
EAST LAKE TARPON FCD	F	3.00	3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
EAST NICEVILLE FCD	F	3.00	3.00% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		
EDGEWATER	F	3.00	3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC	Cliff	NO	SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
EDGEWATER	G	2.00	2.00% x AFC x SC	03	VR 55 W/5SC OR 25SC, ANY AGE	Cliff	NO	
	Closed				1 LIFE ANNUITY	5		
EDGEWATER	P	3.00	3.00% x AFC x SC	03	VR 20SC, ANY AGE; 55 W/5SC	Cliff	NO	FOR SC BEF 10/1/87 = BEN RATE: 2.00%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
ENGLEWOOD AREA FCD	F	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG
	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				
ENGLEWOOD WATER DISTRICT	G	1.30	1.30% X AFC X SC	05	VR	AGE 65 OR 30SC, ANY AGE	Cliff	YES
	Closed					1 LIFE ANNUITY	10	
ESTERO FCD	F	3.00	3.00% x AFC x SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
EUSTIS	F	4.00	4.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
EUSTIS	P		VR 2.5% AFC X CS BEF 1/89, 3% AFTER	05	VR	AGE 55 & VESTED OR 52 W/25CS	Cliff	YES
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
FERNANDINA BEACH	G	2.75	2.75% X AFC X SC	05	VR	35SC, ANY AGE; 55 W/25SC; 65 W/6SC	Cliff	NO DROP
	Active					1 LIFE ANNUITY	6	
FERNANDINA BEACH	PF	3.25	3.25% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	NO DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
FLAGLER BEACH	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
FLAGLER BEACH	P	3.19	3.19% x AFC x SC	05	VR	55 W/10 SC OR 52 W/25 SC	Cliff	NO
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
FLORIDA CITY	P	2.75	2.75% X AC X SC; MAX 30SC ALL		VR	25SC, ANY AGE; 55 W/10SC	Graded	NO
	Frozen					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
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	3.00	3.00% x AFC x SC	05	VR 20SC OR 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
FORT MYERS	F	3.00	3.00% 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	3.00	3.00% X AFC X SC +\$290/MO SUPP	05	VR AGE 55 OR 25SC, ANY AGE	Cliff	YES	DROP; SUPP = \$290/MO if 15SC on 3/17/2014, otherwise \$150
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
FORT PIERCE	GP	3.00	3.00% x AFC x SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
FORT PIERCE SUPP	P		VR > OF 2% FAS X SC (MAX \$1000) OR 1% FAS X (0-30)SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	F	3.25	3.25% x AFC x SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP, COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule	COL	Comments
		Pct	Description		YR	Description			
				Normal Form of Benefit		Years to full vesting			
				N Description					
FORT WALTON BEACH	G	2.75	2.75% X FAE X SC (MAX 75% FAE)	05	62	62 W/10SC	Cliff	YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI
	Closed					1 LIFE ANNUITY	10		
FORT WALTON BEACH	P	2.75	2.75% x AFC x SC (MAX 75% AFC)	05	VR	30SC, ANY AGE; AGE 55	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FROSTPROOF	G	1.50	1.50% X FMC X SC	05	65	65 W/10SC	Cliff	NO	
	Active					1 LIFE ANNUITY	10		
FROSTPROOF	P	3.55	3.55% X AFC X SC	03	VR	20SC OR AGE 50	Graded	YES	COLA = UP TO 3%/YR
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FRUITLAND PARK	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GAINESVILLE	G	VR	Var. W/ CITY OR GAS CO	05	VR	30SC, ANY AGE; 65 W/10SC	Cliff	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
	Active					1 LIFE ANNUITY	5		
GAINESVILLE	PF	2.50	2.50% x AFC x SC	03	VR	20SC, ANY AGE; 55 W/10SC; AGE+SC=70	Cliff	YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
GOLDEN BEACH	GP	VR	2.25% FOR GEN; 3.00% FOR POL, 2.00% IF NON-CONTRIB	05	VR	AGE 65 FOR GEN; 55 W/10SC; 52 W/20SC FOR POL	Cliff	NO
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
GREATER NAPLES FCD	F	3.00	3.00% X AFC X SC, MAX 100% AFC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES SUPP; SHARE PLAN
	Closed				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GREEN COVE SPRINGS	P	3.00	3.00% x AFC x SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GREENACRES	F	3.00	3.00% x AME x SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES COLA = 3%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GREENACRES	P	3.00	3.00% x AME x SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES COLA = 3%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GULF BREEZE	P	3.00	3.00% X AFC X SC	05	VR	55 W/6SC; 52 W/25SC	Cliff	YES DROP; SUPP; COLA = 3%/YR; 3.50% multiplier for service prior to 3/3/2014
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GULFPORT	F	3.00	3.00% X AFC X SC	05	VR	30SC, ANY AGE; 52 W/25SC; 55 W/10SC	Cliff	YES COLA = 0.02%/YR FROM AGE 55 TO AGE 65
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10	

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
GULFPORT	G Active	2.00	2.00% x AFC x SC	05	62	62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
GULFPORT	P Active	2.88	2.88% x AFC x SC	05	VR	55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	F Active	3.30	3.30% x AFC x SC	05	VR	AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	G Frozen	3.00	3.00% X AFC X SC	05	60	60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
HAINES CITY	P Active	3.30	3.30% x AFC x SC	05	VR	55 W/10SC; 52 W/25SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
HALIFAX HOSPITAL	G Frozen	1.6	1.60% X AC X SC LESS ANY FRS BEN	03	VR	AGE 62 OR 30SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
HALLANDALE BEACH	G Closed	VR	%AC X SHT SC Var. W/BARG OR N-BARG EE	03	60	ATTAINED AGE 60 1 LIFE ANNUITY	Graded 7	NO	DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
HALLANDALE BEACH	PF	3.20	3.20% X FAC X SC, MAX 80% FAC	02	VR	25SC, ANY AGE; 52 W/10SC	Cliff	YES	HEALTH SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALLANDALE BEACH PM	G	3.20	3.20%X AFC X SC; MAX 80% AFC	02	VR	52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	NRA		
HALLANDALE BEACH PM (EXCESS)	G	3.20	3.20% X AFC X SC; MAX 80% AFC	02	VR	52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
HAVANA	F	3.50	3.50% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HIALEAH	GPF	VR	Var. W/ SC; EECON; AGE	03	VR	AGE + SC = 70 (MIN 20SC)	VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
	Active					5 OTHER	VR		
HIALEAH - ELECTED	G	3.00	3% X FAMC X SC, MAX 25SC	01	VR	55 W/8SC OR 20SC, ANY AGE	Cliff	NO	
	Active					5 OTHER	8		
HIALEAH GARDENS	P	2.75	2.75% x AFC x SC	05	VR	20SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; BEN RATE = 3.00% BEF 10/1/11
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
HILLSBOROUGH COUNTY	ERP	1.60	1.60% X FAC X SC	05	VR	AGE 55-60 W/25-28SC & 5 CONTINUOUS SC	N	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
	Closed				1	LIFE ANNUITY	N/A		
HOLLEY-NAVARRE FCD	F	3.00	3.00% x AFC x SC	03	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% x AFC x SC	05	VR	20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11)	Cliff	YES	SUPP= \$150 per month; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOLLYWOOD	F	3.20	3.20% x AME x SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	DIFF BEN RATES, AFC, NORM RET BEF 10/1/11
	Active				5	OTHER	10		
HOLLYWOOD	G	2.00	2.00% X AFC X SC	05	VR	65 W/7SC; 62 W/25SC; 60 W/30SC	Cliff	NO	DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA)
	Active				1	LIFE ANNUITY	7		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
HOLLYWOOD	P	3.00	3.00% X AME X SC (MAX 80%)	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC)
	Active				5 OTHER	10		
HOLMES BEACH	P	3.25	3.25% x AFC x SC, MAX 30SC	03	VR 25SC, ANY AGE OR 55 W/10SC	Graded	YES	SUPP = \$5 X SC PER MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	F	3.00	3.00% x AFC x SC; MAX 80% AFC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP; SUPP BEN
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	P	3.50	3.50% X AFC X SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64	Cliff	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD - General & Hospital	G	3.00	3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68	Cliff	NO	DROP
	Closed				1 LIFE ANNUITY	5		
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00	4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC	Cliff	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
	Active				1 LIFE ANNUITY	5		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
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	VR	\$84 x SC up to 10 + 120 x SC over 10, max \$2,400	N/A	52	AGE 52	Cliff	NO	
	Active				1	LIFE ANNUITY	0		
INDIAN RIVER SHORES	G	2.75	2.75% X AME X SC -IRSPP	05	62	AGE 62	Graded	NO	TOWN MGR ELIG FOR NR @ 55 W/5SC
	Closed				1	LIFE ANNUITY	7		
INDIAN RIVER SHORES	PF	2.00	2.00% X AFC X SC	05	VR	AGE 50 W/ 7SC OR 52 W/25SC	Graded	NO	2.75% multiplier if hired before 09/30/2012
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
INDIAN SHORES	P	2.50	2.50% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
JACKSON MEMORIAL HOSPITAL	G	1.60	1.60% X AFC X SC	8	VR	30SC, ANY AGE; 65 W/6SC	Cliff	YES	CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS
	Active					1 LIFE ANNUITY	6		
JACKSONVILLE	CO	VR	3.0% X FMC (0-20SC), 2.0% X FMC (AFTER 20SC)	03	VR	20SC, ANY AGE; 65 W/5SC	Cliff	YES	HIS; DROP
	Closed					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
	Closed					3 JOINT/SURVIVOR	5		
JACKSONVILLE	PF	VR	3% x AFC x min(SC,20) + 2% x AFC x SC over 20 yrs	02	VR	20SC	Cliff	YES	DROP; COLA = 3%/YR
	Closed					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/10SC; 30 SC	Cliff	YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
JACKSONVILLE BEACH	G	2.50	2.50% x AFC x SC, MAX 75% FAC	05	VR	55 w/30SC; 62 w/10SC	Cliff	NO	DROP
	Active					1 LIFE ANNUITY	10		
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		

**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		
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 AFC 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					0tLIFE ANNUITY W/ 5 YEAR CERTAIN	5		
KEY BISCAYNE	PF	VR	3% x AFC x SC	05	VR	55 W/10SC; 52 W/25SC; AGE+SC = 75	Cliff	NO	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
KEY WEST	G	2.50	2.50% X FMC X SC	03	VR	20SC, ANY AGE; 60 W/10SC	Graded	NO	DROP
	Active					1 LIFE ANNUITY	10		
KEY WEST	PF	3.00	3.00% x AFC x SC	03	VR	20SC, ANY AGE; 55 W/10SC	Graded	NO	SHARE PLAN; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KEY WEST HOUSING	G	1.85	1.85% x AFS x SC	05	VR	30SC, ANY AGE; 60 W/5SC	Graded	NO	
	Active					1 LIFE ANNUITY	15		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
KEY WEST UTILITY	G	2.00	2.00% X CAC X SC	ALL	VR 30SC, ANY AGE; 60 W/10SC	Graded	YES	COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5-YR AFC, NR = 30SC OR AGE 60
	Active				1 LIFE ANNUITY	10		
KISSIMMEE	F	VR 3.00%	AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	05	VR 30SC, ANY AGE; 55 W/10SC	Graded	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE	G	VR (2.8% tier 1, 3.0% tier 2) x	AFC x SC; MAX 30CS	05	60 60 W/10CS	Graded	NO	SUPP
	Active				1 LIFE ANNUITY	10		
KISSIMMEE	P	3.00	3.00% X AFC X SC (MAX 100% AFC)	03	50 50 W/10SC	Graded	YES	COLA = 1%/YR; 3.50% multiplier if hired prior to 5/6/2014
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE UTILITY AUTHORITY	G	VR 2.6%	TIER 1&2, 3% TIER 3 X AFC X SC	05	VR TIERS 1&3: 62 W/10SC; TIER 2: AGE+SC=80	Graded	NO	DROP; SUPP
	Active				1 LIFE ANNUITY	10		
LABELLE	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC OR 25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX 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				
LADY LAKE	P	3.30	3.30% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	\$200 per month supplement
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE ALFRED	G	2.72	2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC	Cliff	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
	Active				5 OTHER	10		
LAKE ALFRED	PF	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		
LAKE CITY	F	2.75	2.75% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE CITY	G		VR Var. W/ NON-ELEC OR ELEC, SC <15 OR >15	03	VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC	Cliff	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
	Closed				1 LIFE ANNUITY	VR		
LAKE CITY	P	3.00	3.00% x FMC x SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE HELEN	P	3.00	3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
LAKE MARY	F	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
LAKE MARY	P	3.20	3.20% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/5SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit					
				N Description					
LAKE PARK (RETIRED)	P	2.50	2.50% X AFC X SC	05	VR 20SC, 60 W/10SC	Cliff	NO		
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A			
LAKE WALES	F	3.00	3.00% x AFC x SC (max \$75,000)	05	VR 50 W/25SC; 55 W/10SC	Cliff	NO	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LAKE WALES	G	2.50	2.50% X AMC X SC (Max \$75,000 per year)	05	60 60 W/10SC	Cliff	NO		
	Active				1 LIFE ANNUITY	10			
LAKE WALES	P	3.00	3.00% x AFC x SC (Max \$75,000/Year)	05	VR 55 W/10SC; 50 W/25SC	Cliff	NO	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LAKE WORTH	F	3.75	3.75% x AFC x SC	02	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC)	Cliff	NO	DROP; 13TH CHK	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LAKE WORTH	G	2.00	2.00% X AFC X SC	05	VR 55 W/30SC; 65 W/10SC	Cliff	NO	FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC	
	Active				1 LIFE ANNUITY	20			
LAKE WORTH	P	3.00	3.00% x AFC x SC	02	VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC)	Cliff	YES		
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
					Normal Form of Benefit N Description	Years to full vesting		
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	.41%	2.41% x FAC x SC	05	62 Age 62 w/5 yrs of SC	Cliff	NO	
	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; 2.75% multiplier for Police hired on or after 10/1/2013
	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	2.00	2.00% x AFC x SC	05	VR 20SC, ANY AGE; 55 W/10SC (HDT AFT 3/1/09) OR 7SC	Cliff	YES	DROP; VESTING = 7 YRS IF HDT BEF 3/1/09
	Active				1 LIFE ANNUITY	10		
LEESBURG	F	3.00	3.00% x AME x SC	03	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LEESBURG	G	2.00	2% x AFC x SC BEF 10/1/08; MAX 45SC	03	65 65 W/5SC	Cliff	YES	DROP
	Closed				1 LIFE ANNUITY	5		
LEESBURG	P	VR	3% X AFC X SC BEF 5/27/03, 2% AFT	04	VR 50 W/25SC OR 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		



**APPENDIX B - Benefit Data**

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

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
LYNN HAVEN	F Active	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LYNN HAVEN	G Active	3.00	3.00% X AFC X SC	05	55 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LYNN HAVEN	P Active	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MADISON	PF 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 after receiving payments for 5 years
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
MANALAPAN	GP 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	
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

**APPENDIX 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	F	3.00	3.00% X AFC X SC + MO SUPP	05	VR 25SC, ANY AGE OR 55 W/6SC	Cliff	YES	COLA = 3%/YR; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MARCO ISLAND	P	3.00	3.00% x AFC x SC	05	VR 25 SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MARIANNA	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARIANNA	P	3.50	3.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARTIN COUNTY	ERP	VR	AMT OF FRS REDUCTION FOR EARLY RET	05	VR VARIES	N/A	YES	FRS SUPPLEMENT
	Closed				1 LIFE ANNUITY	N/A		
MEDLEY	P	3.00	3.00% AFC X SC (HDT >10/08: MAX 75%)	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MEDLEY - GENERAL + ELECTED	G	.67%	1.67% x AFC x SC (General Employees)	05	VR REG = 65 OR 35SC; ELECTED = LATER OF 55 OR 8SC	Cliff	YES	Elected: Automatic 100% Vesting, Benefit = \$3,800 x SC
	Active				0 LIFE ANNUITY W/ 20 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				
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		
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 3.00% for SC up to 15, 3.50% for SC over 15 x AFC	05	VR Age + SC >= 70 but at least 10 SC	Cliff	YES	
	Active				3 JOINT/SURVIVOR	10		
MIAMI - FIPO (STAFF)	G	2.50	2.50% x AFC x SC	02	55 55&10CS; 30CS	Cliff	N/A	
	Active				5 OTHER	5		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule  Years to full vesting	COL	Comments
		Pct	Description		YR	Description			
				Normal Form of Benefit N Description					
MIAMI - FIPO COLA (RETIRED)	PF	N/A	N/a	N/A	N/	N/A	N/A	NO	
	Closed					N/N/A	N/A		
MIAMI - GESE	GS	VR	Var. W/ 0-15SC, 15-20SC OR >20SC	05	VR	55 W/30CSC; 60 W/10CSC; RULE OF 80	Cliff	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
	Active					1 LIFE ANNUITY	10		
MIAMI - GESE (EXCESS)	GS	3.00	N/A	05	N/	N/A	N/A	NO	SUPPLEMENTAL BENEFITS ONLY
	Active					N/N/A	N/A		
MIAMI - GESE (STAFF)	GS	3.00	3% X AFC X SC; INCR BY 5% @ RET	02	VR	10CSC	Cliff	NO	
	Active					5 OTHER	10		
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
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
MIAMI BEACH	G	2.50	2.50% x AFC 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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
MIAMI SHORES VILLAGE P		2.91	2.91% X AFC X SC, SC capped at 25 years	03	VR	Earlier of 25SC at any age or age 55 w/10SC	Cliff	YES	COLA = 1.5%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI SPRINGS	G	2.50	2.50% x AFC 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	2.50	2.50% X AME X SC	05	VR	52 W/25SC; 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	4.00	4.00% x AFC x SC	05	VR	55 W/10SC; 25 SC NO AGE REQUIREMENT	Cliff	NO	3.00% multiplier for service before 10/1/2017
	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		

**APPENDIX 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	
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, 3.75% multiplier for SC > 15, 13th check
	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		
MIRAMAR	P	3.00	3.00% X AME X SC (MAX 80%)	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	YES	TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIRAMAR - MANAGEMENT	G	VR	% FMC Var. W/SC (- OFFSET); MAX 80% FMC	03	VR	20SC, ANY AGE; 62 W/5SC; 55 W/10SC	Cliff	NO	
	Active					3 JOINT/SURVIVOR	5		
MONROE COUNTY	ERP	N/A	SUPP FRS OR TRS RED BEN	N/A	VR	AGE55 TO 61 W/25 TO 29SC	N/A	YES	FRS SUPPLEMENT
	Closed					1 LIFE ANNUITY	N/A		
MONROE COUNTY VOL F.F. & EMS	F	VR	\$15/MO X SC (MIN 10SC, MAX 25SC)	VR	VR	10SC	Cliff	NO	
	Active					5 OTHER	10		

**APPENDIX 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			
MONTICELLO	F	VR	> 2.75% X AFC X SC OR \$25/MO/YR SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MONTICELLO	P	2.75	2.75% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MOUNT DORA	F	3.25	3.25% X AFC X SC	05	VR 50 W/10SC; 47 W/25SC	Cliff	NO	SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MOUNT DORA	G	VR	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 Age 52 w/25SC or Age 55 w/6SC	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		



**APPENDIX 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				
NAPLES	G	1.60	1.60% X FAC X SC	8	VR 33SC, ANY AGE; 65 W/8SC	Cliff	NO	HDT BEF 10/1/11: RULE OF 85 OR 60 W/5SC, 5-YR VESTING; SC BEF 10/1/11: 3-YR FAC, 2.50% FAC
	Active				1 LIFE ANNUITY	8		
NAPLES	P	3.00	3.00% X FAC X SC	8	VR 30SC, ANY AGE; 60 W/8SC	Cliff	NO	HDT BEF 4/1/12: 25SC OR AGE 50, 5-YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
NEPTUNE BEACH	P	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	F	3.25	3.25% x AFC x SC (MAX 75% AFC)	03	VR 52 W/10SC; 23SC	Cliff	NO	DROP; SUPP = \$200/MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	P	3.25	3.25% X AFC X SC (MAX 75%, MIN 2% X SC)	05	52 23SC, ANY AGE; 52 W/10SC	Cliff	NO	VR SUPP; benefits changed 11/8/2017
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	F	VR	3% AFC X SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX 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				
NEW SMYRNA BEACH	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH BAY FCD	F	3.50	3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH BREVARD HOSPITAL (Parrish)	G	VR	1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR 30SC, ANY AGE; 60 W/25SC; AGE 65	Graded	NO	HIS
	Frozen				1 LIFE ANNUITY	10		
NORTH BROWARD HOSPITAL	G	VR	VARIABLES W/SERV & EMP DATE	VR 65	65	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
NORTH COLLIER FCD (was North Naples)	F	3.53	3.53% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
NORTH MIAMI 691 [GPF]	F	VR	Var. W/SC DTS & CONT RATE	02	50 50 W/20SC	Graded	YES	
	Closed				1 LIFE ANNUITY	10		
NORTH MIAMI 691 [GPF]	G	VR	Var. W/SC DTS & CONT RATE	02	VR 55 W/20SC OR 62 W/10SC	Graded	YES	
	Closed				1 LIFE ANNUITY	10		
NORTH MIAMI 691 [GPF]	P	VR	Var. W/SC DTS & CONT RATE	02	50 50 W/20SC	Graded	YES	VESTING SCHEDULE VR W/MEMBERSHIP IN OR NOT IN POLICE BARGAINING UNIT
	Closed				1 LIFE ANNUITY	10		

**APPENDIX B - Benefit Data**

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

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
NORTH 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		
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	2.55	2.55% x AFC x SC	08	65 30SC, ANY AGE; 65 W/5SC	Cliff	NO	SUPP = \$100/MO; Only members within 5 years of retirement as of 9/30/2013 earning future
	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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
OCOEE	G	2.25	2.25% X AFC X SC; MAX 70% AFC	05	62	62 W/7SC	Cliff	NO	HDT BEF 9/17/12 = NR; AGE 60; 3% BEN RATE (MAX 81%) 5-YR VEST; MAYOR/COMM = 9-YR VEST
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	PF	3.25	3.25% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
OKALOOSA ISLAND FCD	F	3.50	3.50% X AFC X SC	03	VR	55 W/10SC; 52 W/25SC	Cliff	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OKEECHOBEE	F	3.00	3.00% x AFC x SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 0.5% IN ODD- NUMBERED YEARS
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OKEECHOBEE	G	2.10	2.10% x AFC x SC	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 SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 0.5% EVERY ODD- NUMBERED YEAR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
OKEECHOBEE UTILITY	G Active	2.10	2.10% x AFC x SC	05	VR 30SC, ANY AGE; 65 W/5SC	Cliff 5		NO	
OLDSMAR	F Active	3.125	3.125% X AME X SC	05	55 25SC, ANY AGE; 55 W/10SC	Cliff  10		YES	FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR
ORANGE COUNTY LIBRARY	G Closed	2.00	2.00% X AMC X SC, MAX 30SC	05	VR LATER OF AGE 65 OR 4 VESTED SC	Cliff 4		YES	COLA = 2%/YR
ORANGE PARK	F Active	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff 5		NO	DROP
ORANGE PARK	G Active	2.50	2.50% X AME X SC	03	VR 65 W/10SC; 62 W/20SC	Cliff 5		NO	HIS = \$5/YR SC
ORANGE PARK	P Active	3.00	3.00% x AFC x SC + \$200 MO SUPP	05	VR EARLIER OF 55W/10SC OR 52W/25SC	Cliff 5		YES	
ORLANDO	F Active	VR	% X AMS Var. W/SC	VR	VR 20SC, ANY AGE; 47 W/10SC	Cliff  10		YES	DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC
ORLANDO	G Closed	2.50	2.50% X FAE X SC, MAX 75% AFC	03	VR 25SC, ANY AGE; 65 W/5SC	Cliff 5		YES	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				
ORLANDO	P	VR	Var. W/SC	03	VR 20SC, ANY AGE	Cliff	YES	BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55
	Active				3 JOINT/SURVIVOR	10		
ORLANDO AVIATION	G	3.00	3.00% x FAC x SC W/MAX SC	03	VR 25SC, ANY AGE; 65 W/7SC	Graded	NO	HDT BEF 9/1/96 = NR: 65 W/3SC
	Closed				1 LIFE ANNUITY	5		
ORLANDO UTILITY	G	VR	2.5% X AFC (MAX 30SC); ST.CLOUD =Var.	03	VR 62 W/5SC; ST.CLOUD EE'S WHO TERM BEF 5/1/07= AGE65	Cliff	NO	ADD'L CASH BALANCE PLAN
	Active				3 JOINT/SURVIVOR	5		
ORMOND BEACH	F	2.75	2.75% x AFC x SC	05	VR 52 W/25SC; 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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
OVIEDO	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	
	Active				3 JOINT/SURVIVOR	7		
PALATKA	P	3.10	3.10% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC	Cliff	NO	
	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	2.75	2.75% X AFC X SC	05	VR Varies for each group	Cliff	NO	ACCR BEF 4/30/12 = BEN RATE VR W/ SC & DATES, 2-YR AFC, 30SC OR 55 W/10SC, COLA
	Active				5 OTHER	10		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
PALM BEACH GARDENS	F	3.00	3.00% X AFC X SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; 52 W/10SC	Graded	YES	DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BEACH GARDENS	G	2.50	2.50% x AME x SC	03	62 AGE 62	Graded	NO	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PALM BEACH GARDENS	P	3.00	3.00% 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	N/A	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/8SC OR 25SC, ANY AGE	Cliff	YES	DROP; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
PALM TRAN, INC. (ATU-1577)	G	2.50	2.50% X FAS X SC (MAX 25SC)	03	VR 65 W/5SC; 62 W/10SC; AGE+SC = 85	Cliff	NO	SUPP FOR RET @ 60 OR LATER W/10SC
	Active				1 LIFE ANNUITY	5		
PALMETTO	G	2.50	2.50% x AFC x SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC
	Active				1 LIFE ANNUITY	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
PALMETTO	P	3.00	3.00% x AFC x SC (MAX 75%)	05	VR 23SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	F	2.90	2.90% AFC X SC (MAX 30SC) + SUPP	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; SUPP BEN = \$575/MO TO SS RET AGE
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	P	VR	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		

**APPENDIX 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			
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		
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	13		
PEMBROKE PINES	G	2.85	2.85% X AC X SC (MAX = 80%)	02	VR LATER OF AGE 55 OR 10SC	Graded	YES	DROP
	Closed				1 LIFE ANNUITY	10		
PEMBROKE PINES	PF	VR	Var. W/ P OR F	02	VR 20CSC, ANY AGE; 50 W/10CSC	Cliff	YES	13TH CHK (P ONLY)
	Active				5 OTHER	10		
PENSACOLA	F	VR	Var. %'S PER AFC AMTS & SC	02	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	DROP
	Active				5 OTHER	10		
PENSACOLA	G	VR	Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000)	05	55 55 W/20SC	Cliff	YES	DROP; HEALTH INS PREM ASST
	Closed				5 OTHER	6		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
PENSACOLA	P	3.00	3.00% x AFC x SC	02	VR 25SC, ANY AGE; 55 W/12SC	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				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	12		
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 20SC, ANY AGE; 55 W/6SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PINELLAS PARK	F	3.00	3.00% X AFC X SC	03	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 35SC, ANY AGE; 62 W/10SC	Cliff	YES	DROP; COLA
	Active				1 LIFE ANNUITY	10		
PINELLAS PARK	P	3.00	3.00% X FAMC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
PLANT CITY	PF	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	NO	DROP; 3.75% accrual rate if DOH < 09/27/2016
	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 SC	05	VR 20VSC, ANY AGE; 55 W/10VSC	Cliff	NO	SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANTATION (VOL)	F	N/A	\$60/MO PER YR SC	N/A	VR 20SC, ANY AGE; 55 W/7SC	Graded	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
POMPANO BEACH	G	VR	Var. W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR 55 W/20CSC; 62 W/3SC	Cliff	YES	VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC)
	Active				1 LIFE ANNUITY	VR		
POMPANO BEACH	PF	VR	Var. W/ POLICE OR FIRE	03	VR 47 W/20SC;55 W/10 SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
PORT ORANGE	F	2.50	2.50% X AFC X SC (MAX 80% AFC)	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SC BEF 9/25/12; 3.00% BEN RATE, 3-YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	G	VR	2.12%/YR SC BEF 9/30/09 + 2%/YR AFT	05	VR LATER OF AGE 65 OR 10SC	Graded	NO	SUPP
	Closed				1 LIFE ANNUITY	10		
PORT ORANGE	P	3.00	3.00% x AFC x SC	05	48 48 W/10SC	Cliff	NO	FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ST. LUCIE	P	3.27	3.27% x AFC x SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PUNTA GORDA	F	3.00	3.00% X AFC X SC	03	VR 25SC OR AGE 55	Cliff	NO	FOR HDT BEF 10/1/12: BEN RATE = 3.50%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
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		

**APPENDIX 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	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	3.00% 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		
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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
ROCKLEDGE	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 AFC x SC	05	VR	20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT AUGUSTINE	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		NO DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT AUGUSTINE	G	2.50	2.50% X AFC X SC, MAX 35SC	05	VR	65 W/5SC; 60 W/10SC; 55 W/25SC	Cliff		NO BAC DROP
	Active					5 OTHER	10		
SAINT AUGUSTINE	P	VR	Var. W/ BEF/AFT 10/1/2005	05	VR	55 W/10SC; 25SC, ANY AGE	Cliff	YES	COLA = MAX 3%
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT CLOUD	G	3.00	3.00% X AFC X SC	05	VR	30SC, ANY AGE; 60 W/5SC	Cliff		NO DROP
	Active					1 LIFE ANNUITY	5		
SAINT CLOUD	PF	3.75	3.75% x AFC X SC +ADD'L FRACTION	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	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		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
SAINT LUCIE COUNTY FCD	F	3.00	3.00% X FAS X SC +SUPP	04	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; Supplemental benefit = age- based factor x SC
	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		
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		

**APPENDIX 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				
SAINTE PETERSBURG	G	2.00	2.00% x AFC x SC	05	VR 60 W/10SC, 55 W/25SC, 51 W/30SC	Graded	YES	DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	17		
SAINTE PETERSBURG	P	3.00	3.00% X EARN BASE X SC	03	VR AGE 55 OR 25SC	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active				1 LIFE ANNUITY	17		
SAN CARLOS PARK FCD	F	3.00	3.00% x AME x SC	05	VR 52 W/ 25SC; 55 W/10SC	Cliff	YES	DROP; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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	3.00	3.00% x AFC x SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

**APPENDIX 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				
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	2.25% x AFC x SC (annual benefit max of \$15,000)	05	62 62 W/2 CALENDAR YRS SC	Cliff	NO	
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5		
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 RETIRES 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	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5		
SEBASTIAN	P	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 YR Description	Vesting Schedule Years to full vesting	COL	Comments
		Pct	Description					
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		
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		

**APPENDIX 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 PASADENA	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
SOUTH WALTON FCD	F Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	HDT BEF 10/1/11 = 4.00% AFC, SUPP
Southeast Volusia County Hospital District (was Bert Fish)	G Frozen	VR	1.60% x AC x SC (RATE INCR AFT NR)	05	VR 62 W/5SC OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
SOUTHERN MANATEE FCD	F Active	3.50	3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; HIS
SOUTHERN MANATEE FCD	G Active	2.50	2.50% X AFC X SC	03	VR 30SC, ANY AGE; 62 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	HIS; COLA = 3%/YR
STARKE	F Active	3.50	3.50% X FAS X SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
STARKE	G Active	VR	% Var. W/ ELECTED OR NOT	03	VR 30SC OR 60 W/10SC (ELECTED = 8SC), MAX AGE 65 1 LIFE ANNUITY	Cliff VR	YES	ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
STARKE	P	3.75	3.75% x AFC x SC; MAX 100% AFC	03	VR 25SC, ANY AGE; 55 W/10SC (MAX AGE 60)	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SUNRISE	F	VR	% AFC & SC Var. W/BEF OR AFT 10/01	VR	VR 45 W/25SC, 47 W/20SC, 50 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SUNRISE	G	VR	Var. W/ EMPLOYEE GROUP	VR	VR AGE & SC - VR W/ NON- MGR & MGR	Cliff	NO	HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6- YR VESTING
	Active				1 LIFE ANNUITY	6		
SUNRISE	P	3.00	3.00% x AFC x SC (up to 20 SC) 2.00% for SC 20+	05	VR 55 W/10SC OR 52 W/25SC	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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Normal Form of Benefit N Description	Years to full vesting		
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 OTHER	5			
TALLAHASSEE [GPF]	P	VR	3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR	25SC, ANY AGE; 55 W/5SC	Cliff		YES	COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
TAMARAC	F	VR	Var. W/TOTAL YRS CSC	05	VR	AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE	Cliff		YES	DROP; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8			
TAMARAC	G	2.60	2.60% x AFC x SC	05	VR	55 W/30SC; AGE 62	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
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			

**APPENDIX 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				
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		
TAMPA PF (STAFF)	G	2.50	2.50% x AFC x SC	03	VR 62 W/10SC; RULE OF 80	Cliff	YES	COLA = 1.20%/yr
	Active				5 OTHER	10		
TARPON SPRINGS	F	3.25	3.25% x AFC x SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TARPON SPRINGS	P	3.00	3.00% X AME X SC (MIN \$450/MO)	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	COLA = 2.1% EVERY 5 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
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		
TEQUESTA [PF]	F	3.00	3.00% x AFC x SC	05	VR	55 W/6SC; 52 W/25SC	Cliff	NO	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
TEQUESTA [PF]	P	2.75	2.75% x AFC x SC	05	VR	55 W/6SC; 52 W/25SC	Cliff	NO	SUPP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
TITUSVILLE	G	2.00	2.00% x AFC x SC	05	VR	30SC, ANY AGE; 62 W/10SC	Cliff	NO	ACCR BEF 8/26/13: BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC
	Active					1 LIFE ANNUITY	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
TITUSVILLE	PF	2.50	2.50% x AFC x SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	FOR ACCR BEF 6/1/13: 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TRI-COUNTY TRANSIT (ATU-1596)	G	VR	2.13/2.38/2.63% X AME X UBC	05	62 AGE 62	Graded	NO	DROP, SHARE PLAN
	Closed				1 LIFE ANNUITY	10		
UMATILLA	P	2.50	2.50% X AFC X SC	05	VR 55 W/10SC, 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VALPARAISO	PF	3.00	3.00% x AFC x SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	YES	DROP; COLA = 2%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
VENICE	F	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SUPP = \$175/MO; 3.50% x AFC x SC if elig for NRD on or before 10/1/2014
	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		

**APPENDIX 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				
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		
VILLAGE OF PALM SPRINGS	PF	3.00	3.00% x AFC 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 35SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active				1 LIFE ANNUITY	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
WAUCHULA	GP	2.50	2.50% X AFC X SC (MAX 40SC)	03	VR 30SC, ANY AGE; 60 W/6SC	Cliff	YES	SUPP
	Active			1 LIFE ANNUITY		6		
WEST MANATEE FCD	F	3.50	3.50% x AFC x SC	05	VR 55 W/6SC; 25SC, ANY AGE	Cliff	YES	DROP; SUPP = \$5 X SC PER MO
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		6		
WEST MELBOURNE	P	3.00	3.00% 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 AFC x SC	03	VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC	Cliff	YES	DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12
	Active			5 OTHER		10		
WEST PALM BEACH	G	VR	Var. W/ CONTRIB OR NON-CONTRIB	03	VR AGE 60; 55 W/25SC; 30SC, ANY AGE	Cliff	YES	ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97)
	Closed			1 LIFE ANNUITY		ALL 100% VESTED		
WEST PALM BEACH	P	3.00	3.00% X FAS X SC	03	VR 25CSC; 55 W/10SC; 50 W/20SC	Cliff	YES	SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11; 2.68% 10/1/11 TO 9/30/17
	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				
WILLISTON	G Active	2.25	2.25% X AME X SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
WILLISTON	P Active	3.00	3.00% x AME x SC	05	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
WILTON MANORS (VOL)	F Active	VR	\$56/MO X SC (\$50 BEF 11/06)	VR	VR 50 W/20SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
WILTON MANORS [GP]	G Closed	3.00	3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	DROP; SUPP
WILTON MANORS [GP]	P Closed	3.00	3.00% x AMC x SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY	Graded 15	YES	DROP; SUPP
WINTER GARDEN	G Active	2.50	2.50% x AFC x SC	03	VR 30SC, ANY AGE; 65 W/5SC; AGE 70 1 LIFE ANNUITY	Cliff 5	NO	
WINTER GARDEN	PF Active	VR	3.00% AFC X (0-25)SC + 2% AFC X (25+)SC (MAX 95%)	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
WINTER HAVEN	F Active	3.80	3.80% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
WINTER HAVEN	G	2.30	2.30% X AFC X SC	05	VR 60 W/10SC or 33SC	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	Normal Retirement Age AFC 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>	159	<i>1.00 - 1.99%</i>	23	<i>2-Yr. AFC</i>	24	<i>Offer COL</i> 232
<i>Police Plans:</i>	135	<i>2.00%</i>	25	<i>3-Yr. AFC</i>	113	<i>No COL</i> 256
<i>Fire Plans:</i>	134	<i>2.01 - 2.99%</i>	84	<i>4-Yr. AFC</i>	4	488
<i>GPF Plans:</i>	7	<i>3.00%</i>	163	<i>5-Yr. AFC</i>	309	
<i>GP Plans:</i>	4	<i>3.01 - 3.99%</i>	68	<i>6-Yr. AFC</i>	1	
<i>PF Plans:</i>	42	<i>4.00 - 5.00%</i>	8	<i>8-Yr. AFC</i>	4	
<i>ERP Plans:</i>	6	<i>Variable and other</i>	112	<i>All Yrs. AFC</i>	3	
<i>HIS Plans:</i>	0	<i>N/A</i>	5	<i>Variable and other</i>	16	
<i>CO Plans:</i>	1		488	<i>N/A</i>	12	
	488				488	

ADDED BENEFIT DATA

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



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
ALACHUA COUNTY LIBRARY	G	N NONE PROVIDED	Y RET ELIG = ACCR BEN; VESTED & NOT ELIG = LUMP SUM; NON-VESTED = REF W/O INT	Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65	No
ALACHUA COUNTY SCHOOL BOARD	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y AGE 55 W/25SC; RETIRED UNDER FRS	No
ALTAMONTE SPRINGS	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% MONTHLY PAY OR, IF VESTED, ACCR BEN; REG = W/6SC, ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
ALTAMONTE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VR W/ VESTING & ACT OR INAC	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
APOPKA	F	Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 2.5%	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
APOPKA	G	Y VESTED ACCRUED BENEFIT AT NRD	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR FOR NEXT 5 YRS PRIOR TO NR	Yes
APOPKA	P	Y ILOD = ACCR BEN @ 3.6% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 3.6%; INTENTIONAL VIOLENCE -> 20SC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 40 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
ARCADIA	G	N NONE AVAILABLE	Y 50 W/15SC; R.E.A. QUALIFIED PRE-RET SPOUSE BEN	Y AGE 55; ACCR BEN REDUCED ACTUARIALLY	No
ARCADIA	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y NON-VESTED = CONTRIB REF; VESTED = 10-YR ACCR BEN	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55	Yes
ATLANTIC BEACH	G	Y W/5CSC; ACCR BEN	Y W/5SC; ACCR BEN REDUCED AS 100% SURV PENSION	Y 55 W/5SC; ACCR BEN REDUCED 6% FOR EACH YR PRIOR TO AGE 60	Yes
ATLANTIC BEACH	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = W/5SC, ACCR BEN (MIN 25% FAC W/ 8 1/3 SC)	Y VESTED = ACTUARIALLY REDUCED 10-YR CERTAIN BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
ATLANTIS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VR W/ ILOD, ELIG FOR NR, REG VESTED, REG NON-VESTED	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AUBURNDALE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
AUBURNDALE	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC; REG = VESTED: ACCR BEN, NON-VESTED = REF W/ 5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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	Yes
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	Yes
BAY MEDICAL CENTER	G	Y 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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
BELLE GLADE 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	N NONE PROVIDED	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**

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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR BEFORE NRD	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
DAVENPORT	G	Y W/ 10 SC; ACCRUED BENEFIT, NOT < 25% AFC is service incurred	Y Accrued benefit payable for 10 years at NRD	Y 55 w/7SC, 5% reduction each year prior to NRD	Yes
DAVENPORT	PF	Y W/ 10 SC; ACCRUED BENEFIT, NOT < 42% AFC is service incurred	Y Actuarial Equivalent to Accrued benefit payable for 10 years at NRD	Y 50 w/7SC, 3% reduction each year prior to NRD	Yes
DAVIE	F	Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC)	Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>	<b>Y</b>	<b>Y</b>	<b>Description</b>	
DAVIE	P	Y ILOD = ACCR BEN (MIN 42% FAE); REG = ACCR BEN (MIN 25% FAE); W/ OFFSETS	Y ILOD & REG = VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE - GENERAL & MGMT	G	Y VESTED = NORM RET BEN	Y VESTED = ACCR BEN @ NRA	N NONE SPECIFIED	Yes
DAYTONA BEACH	PF	Y ILOD = VR W/ SC (MIN 50% AFC), OFFSET W/WC TO NO < 42% AFC; REG = W/5SC, VR W/SC (MIN 37.5% AFC)	Y ILOD = VR W/ SP, CH, PARENTS; REG = W/5SC, 50% REG DISB BEN TO SP	Y 50 w/10SC, 3% reduction per year prior to NRD	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 REDUCED 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	N NONE	Yes
DELTONA	F	Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 10-YR ACCR BEN, REDUCED IF EARLY (MAY BEGIN IMMEDIATELY IF ACTUARIALLY REDUCED)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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
DUNEDIN	F	Y ILOD = ACCR BEN (MIN 60% AVG SAL OF BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% AVG SAL OF BEST 5SC)	Y ILOD & REG = %PAY VR W/SP &/OR UNMARRIED CHILD	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45	Yes
DUNNELLON	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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 REDUCED BY 3%/YR PRIOR TO NRA	No
EDGEWATER	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
EDGEWATER	G	Y W/5SC; ACCR BEN (MIN 25% AFC)	Y VESTED = 50% QUALIFIED JT & SURV BEN; NOT VESTED = REF W/O INT	Y 50 W/5SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
EDGEWATER	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ANNUITY; NON-VESTED = REF W/O INT	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
ENGLEWOOD AREA FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ENGLEWOOD WATER DISTRICT	G	N NONE SPECIFIED	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR	No
ESTERO FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET BY SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
EUSTIS	F	Y ACCR BEN; ILOD MIN = 65% AFC, REG MIN = 25% AFC	Y VESTED = ACCR BEN (EARLY IF REDUCED); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
EUSTIS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10CS, ACCR BEN (MIN 25% AFC)	Y 10+ CS = ACCR BEN (REDUCED IF EARLY); <10CS = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FERNANDINA BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 25SC, ANY AGE OR 55 W/6SC; ACCR BEN REDUCED 2%/YR	Yes



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
FERNANDINA BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
FLAGLER BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
FLAGLER BEACH	P	Y ILOD=NO <42%AMC, REG=W/10SC, NO <25%AMC	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10 SC, REDUCED BENEFIT	No
FLORIDA CITY	P	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 25% AC)	Y W/10SC = 10-YR ACCR BEN; <10SC = BEF NRA: REF W/INT, ALL OTHERS: BEN W/ELECTED OPTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FLORIDA CITY - ELECTED	G	Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS)	Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN	N NONE AVAILABLE	No
FORT LAUDERDALE	G	Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS	Y ILOD = VR W/ SP AND/OR CH; REG = VR W/ GRP (GRP 2 MUST BE 55 W/15SC)	Y GRP 1 = 50 W/15SC, GRP 2 = 55 W/15SC; ACCR BEN REDUCTION VR W/ GRP	Yes
FORT LAUDERDALE	PF	Y ILOD = 65% AFC -SS&WC (MIN 42% AFC); REG = 50% AFC -SS&WC (MIN 25% AFC)	Y ILOD = VR W/ SP&CH; REG = VR	Y (FIRE ONLY) 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT MEADE	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 = Acc Ben (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ WC	Y VR w/Spouse, Child (refund with interest if no dependents)	Y 15SC, any age or 45 w/10SC; Acc Ben Reduced 3%/YR (+\$290/MO Supp)	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
FORT PIERCE	GP	Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = BEN EQ TO WC BEN, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT PIERCE SUPP	P	Y VESTED = PVAB	Y VESTED = PV OF NRB MBR WOULD HAVE HAD @ NRA	Y 45 W/10SC; 2% FAS X SC (\$1000 MAX @NRD), REDUCED 3%/YR PRIOR TO 55	Yes
FORT WALTON BEACH	F	Y ILOD = ACCR BEN @ 3.0% (MIN 50% AFC); REG = W/10SC, ACCR BEN @ 3.0% (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% AFC); REG = VR W/ < OR >5SC	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT WALTON BEACH	G	Y ILOD = ACCR BEN (MIN 50% COMP); REG = W/10SC, ACCR BEN (MIN 40% COMP); NO COLA	Y >2SC = 50% ACCR BEN BASED ON CURRENT COMP W/ SC PROJ TO NRD; <2SC = REF W/INT	Y 52 W/10SC, ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
FORT WALTON BEACH	P	Y ACCR BEN; ILOD = MIN 50% PAY; REG (INJ) OR REG (SICKNESS) = MIN 40% PAY; SICKNESS REQ 2SC	Y W/2SC = 50% PROJ NR BEN; <2SC = CONTRIB REF	Y 25SC OR 50 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 55	Yes
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	Yes
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	Yes
GREEN COVE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
GREENACRES	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
GREENACRES	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
GULF BREEZE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
GULFPORT	F	Y ILOD = ACCR BEN (MIN \$250/MO OR 50% AFC); REG = W/10SC, ACCR BEN	Y < OF 1) \$25,000 OR 2) > OF 2X SAL, 100X PROJ BEN OR PVAB	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
GULFPORT	G	N NONE PROVIDED	Y W/5SC; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED	No
GULFPORT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HAINES CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
HAINES CITY	G	Y W/10SC; ACCR BEN	Y > OF REF W/ INT OR (55 W/10SC) JT & 50% SURV TO SP	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR TO 5 YRS, 4%/YR FROM 5 TO 10 YRS BEF NR; 55 W/25SC = NO REDUCTION	No
HAINES CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
HALIFAX HOSPITAL	G	Y W/10SC; ACCR BEN (MIN 25% AC BEF OFFSET W/ FRS BEN)	Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	No
HALLANDALE BEACH	G	N NONE SPECIFIED	Y > OF ACCUM CONT OR MONTHLY BEN TO SPOUSE (JT & 50% SURV; 55W/20SC REQ'D)	Y 55 W/20SC, ACCR BEN REDUCED 6 2/3%/YR PRIOR TO NRD (MAX 5 YRS EARLY)	Yes
HALLANDALE BEACH	PF	Y ILOD=75% PAY - 64%SS, 33%WC, ETC (MIN 42% COMP); REG=W/10SC, ACCR BEN - 64%SS (MIN 25%, MAX 50%FAC)	Y ILOD = ACCR BEN (MIN 30% BASIC COMP); REG = W/10SC, ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52	Yes
HALLANDALE BEACH PM	G	Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR 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

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

<b>City or District</b>	<b>TYP SYS Y</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description Y</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
HIALEAH	GPF	Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC)	Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY)	Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y COMPUTED AS NORM RET W/LIMITED PERIOD	N NONE SPECIFIED	No
HIALEAH GARDENS	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HILLSBOROUGH COUNTY	ERP	N NONE AVAILABLE	N NONE AVAILABLE	Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62	No
HOLLEY-NAVARRE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA	No
HOLLY HILL	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED	Yes
HOLLY HILL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/10SC (50&6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC	Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN TO SP OR CH	N NONE SPECIFIED	Yes
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC	Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD	Yes

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

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

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

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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
KISSIMMEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
KISSIMMEE	G	Y W/2CS, ACCR BEN; ILOD = MIN 42% FAC, REG = MIN 25% FAC; OFFSET W/ SS, WC, ETC	Y W/5CS, MO ANNUITY BASED ON > OF (1) PVAB OR (2) < OF 24X AVG COMP & 100X NRB	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 60, + \$100/MO TO AGE 65 (\$25/MO AFTER)	Yes
KISSIMMEE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC = MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NRB	Y 40 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS AND 2%/YR FOR NEXT 5 YRS	Yes
KISSIMMEE UTILITY AUTHORITY	G	Y W/2SC; ACCR BEN (MIN 25% AFC)	Y W/5SC; 10-YR CERT BEN FUNDED BY > OF (1) ACCR BEN OR (2) < OF 24X AFC OR 100X PROJ NRB	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR; + VR SUPP	Yes
LABELLE	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, OTHER DISB, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LADY LAKE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE ALFRED	G	Y ACCR BEN, ACTUARIALLY REDUCED	Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE ALFRED	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE CITY	F	Y ILOD = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR BEN (MIN 27.5% FMC), NON-VESTED: CONTRIB REF	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE CITY	G	Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC	Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT	Y 52 W/10SC (NON-ELEC) OR 52 W/8SC (ELEC); ACCR BEN REDUCED FROM AGE 62	Yes
LAKE CITY	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET BY WC IF NECESSARY	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED)	Yes
LAKE HELEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAKE MARY	F	Y ILOD = ACCR BEN (MIN 50% SAL); REG = W/5SC, ACCR BEN (MIN 25% SAL)	Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV OF PVAB OR 10% SAL; REG = W/5SC, 50% OF ILOD BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
LAKE MARY	P	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR BEN; NON-VESTED: CONTRIB REF	Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD MIN = 10% COMP); NON-VESTED = CONTRIB REF	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE PARK (RETIRED)	P	Y ILOD = 2/3 ME; REG = W/10SC, ACCR BEN; OFFSET W/ SS & WC	Y ACCR BEN OR REF W/ INT	N NONE SPECIFIED	No
LAKE WALES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = SPECIAL PROVISIONS FOR SP & CH; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WALES	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (REDUCED IF EARLY) OR REF W/INT	Y Refund Employee Contributions with interest	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	N NONE PROVIDED	Yes
LAKE WORTH	P	Y ILOD = ACCR BEN (MIN 20SC); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = CONTRIB REF + MO PENS (VR W/ SP OR CH); REG = VESTED: ACTUARIAL EQUIV OF NRB, NON-VESTED: REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKELAND	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LAKELAND	G	N None provided.	Y >10SC = MO BEN, VR W/ MBR < OR > AGE 50; <10SC = CONTRIB REF	Y Age 52 w/5 yrs of SC	Yes
LAKELAND	P	Y ILOD = ACCR BEN (MIN 65% FINAL PAY), REG = W/10SC, ACCR BEN (MIN 40% FINAL PAY)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	F	Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS)	Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes



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

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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
LONGBOAT KEY	G	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LONGBOAT KEY	P	Y ILOD = ACCR BEN @ 3% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3%	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	N NO LONGER OFFERED	Yes
LONGWOOD	PF	Y ACCR BEN @ 2% (ILOD = MIN 50% AFC; REG = W/10SC, MIN 25% AFC); OFFSET W/ WC, ETC.	Y VESTED = \$50K LUMP SUM + 10-YR ACCR BEN @ NR; NON-VESTED = \$50K LUMP SUM + REF W/O INT	N NOT APPLICABLE	No
LYNN HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LYNN HAVEN	G	Y ILOD & REG (W/10SC) = ACTUARIALLY REDUCED ACCR BEN	Y VESTED = 10-YR CERT ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH OF 1ST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD	Yes
LYNN HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MADISON	PF	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
MANALAPAN	GP	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 = REFUND OF EE CONTRIBUTIONS	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
MARATHON	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN; OFFSET W/ SS, WC, ETC (BUT REG NOT <25% AFC)	Y ILOD = 50% COMP TO BENEF; REG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
MARCO ISLAND	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MARCO ISLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MARIANNA	F	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC, ACCR BEN REDUCED	No
MARIANNA	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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	Yes
MEDLEY - GENERAL + ELECTED	G	Y ACCRUED YR VESTING SC FOR EACH YR DISB	Y Vested = Benefit payable for 10 years only	Y ELECTED = ELIG UPON TERMINATION (UNREDUCED = 50 W/8SC); REG = AGE 50	Yes
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	Yes
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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
MIAMI - GESE (STAFF)	GS	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	Yes
MIAMI - OFF-STREET PARKING	G	N NOT APPLICABLE	Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT)	N NOT APPLICABLE	No
MIAMI BEACH	G	Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.)	Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.)	Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED	Yes
MIAMI BEACH	PF	Y ILOD=AB, MIN:85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN	Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, VARIES	N NONE SPECIFIED	Yes
MIAMI SHORES VILLAGE	G	N NONE PROVIDED	Y ELIGIBLE FOR EARLY OR NORM RET BENEFIT; ILOD & REG=ACCRUED NORM RET BENEFIT	Y 55W/15SC; NORM RET BEN REDUCED FOR NUMBER OF MO EARLY RET DATE PRECEDES AGE 62	Yes
MIAMI SHORES VILLAGE	P	Y ILOD = accrued benefit (MIN 42% AFC); REG = W/10SC, accrued benefit (MIN 25% AFC)	Y 10 YRS SC = accrued benefit (reduced if earley); not elig = refund employee contribs with interest	Y 55 W/10SC, accrued benefit reduced 3%/YR from NRD	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 3%/YEAR BEFORE 55	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
MIRAMAR	P	Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR - MANAGEMENT	G	N NONE PROVIDED	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	Yes
MONROE COUNTY	ERP	N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT	No
MONROE COUNTY VOL F.F. & EMS	F	N NONE SPECIFIED	Y VESTED = PVVB	N NONE SPECIFIED	No
MONTICELLO	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) OR CONTRIB REF; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MONTICELLO	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN; <10SC = REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN	No
MOUNT DORA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT; HDT BEF 5/20/97 = AGE 50	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	G	Y ACCR BEN, REDUCED SAME AS EARLY RET	Y 50 W/7SC; ACCR BEN TO SP (50% JT & SURV) OR BENEF (10-YR CERT)	Y 50 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
NAPLES	F	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = ACCR BEN (100% JT & SURV) ACTUARIALLY REDUCED FROM AGE 55; NON-VESTED = REF W/ INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55 OR 20 YRS CS	Yes
NAPLES	G	N NONE PROVIDED	Y <5.5SC = REF W/INT; >5.5SC = REF W/ INT + AMT EQUAL TO ACCUM CONT @ CITY RATE	Y 55 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 (HDT BEF 10/1/11 = 3%/YR PRIOR TO 60)	Yes
NAPLES	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = 10-YR CERT ACCR BEN (ACTUARIALLY REDUCED); NON-VESTED = REF W/5.5% INT	Y 45 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR (45 OR 20SC, 3%/YR IF HDT BEF 4/1/12)	Yes
NEPTUNE BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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 Age 50 w/10SC = Accrued benefit reduced 3% from NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
NEW SMYRNA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AFC FOR LIFE OF SP; REG = VESTED: 50% JT & SURV TO SP; NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NEW SMYRNA BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% AFC TO SP FOR LIFE; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NORTH BAY FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
NORTH BREVARD HOSPITAL (Parrish)	G	Y W/10SC; ACCR BEN W/ NO REDUCTION	Y W/5SC; PVAB	Y 55 W/20SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 5 YRS PRIOR TO AGE 65	No
NORTH BROWARD HOSPITAL	G	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y 55 W/5SC; VESTED ACCOUNT VALUE	No
NORTH COLLIER FCD (was North Naples)	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = MARRIED: 10-YR CERT ACCR BEN, SINGLE: 10-YR ACCR BEN (BOTH REDUCED IF EARLY)	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
NORTH MIAMI 691 [GPF]	F	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	G	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y 14SC OR 55 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	P	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 748	P	Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC)	Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED	Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER)	No
NORTH MIAMI BEACH	G	Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB	Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SY</b>	<b>Y</b>	<b>Y</b>		
NORTH MIAMI BEACH - MANAGEMENT	G	Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT	Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
NORTH PORT	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
NORTH PORT	P	Y ILOD = ACCR BEN @ 2% RATE (MIN 60% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN)	Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
NORTH RIVER FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = A) LUMP SUM (> OF PVAB OR 5X ANN'L ACCR BEN) OR B) MO BEN FROM A); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OAKLAND PARK	G	Y 66 2/3% BASE SAL; OFFSET W/ SS & WC UNTIL NRA FOLLOWED BY ORIG ACCR BEN @ NRA	Y LUMP SUM = 100% BASIC PAY (IF <15SC) OR 150% BASIC PAY (IF >15SC); MAX \$30,000	Y 30SC OR 52 W/7SC; ACCR BEN REDUCED 3.1%/YR PRIOR TO AGE 62 (IF <30SC)	No
OAKLAND PARK	PF	Y ILOD = VR; REG = W/10SC, VR; DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD (MIN W/10SC = ACCR BEN); DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR	Yes
Ocala	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME)	Y ILOD OR VESTED = 10-YR ACCR BEN OR 50% AME TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
Ocala	G	Y ILOD = \$50 + 1% X AFC X SC (MIN \$100); REG = W/5SC, SAME BEN AS ILOD	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 25SC, ANY AGE OR 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
Ocala	P	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCEAN CITY-WRIGHT FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FROM AGE 50 TO 45	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
OKALOOSA ISLAND FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
OKEECHOBEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% RATE OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OKEECHOBEE	G	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OKEECHOBEE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC, OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
OKEECHOBEE UTILITY	G	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OLDSMAR	F	Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC	Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = VESTED: 50% ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
ORANGE COUNTY LIBRARY	G	N NONE PROVIDED	Y REF W/ INT	Y 55 W/9SC; ACCR BEN REDUCED BY 5%/YR PRIOR TO NR	No
ORANGE PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN REDUCED ACTUARIALY; 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	Yes
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



**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
ORLANDO	G	Y PAID THROUGH INSURANCE CONTRACT	Y 1) 40 W/10SC: 50% OF ACTUARIALLY RED ACCR BEN TO SP; 2) 25SC: 100% OF ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY 1/6 OF 1% PER MONTH PRIOR TO AGE 65	No
ORLANDO	P	Y ILOD=80%AMS; REG=AB W/ VR MULT: <10SC=3%, 10-15SC=4%, 16-20SC=60%AMS, (20+)SC=60%AMS+4%/YR OVER 20	Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISB BEN	Y 47 W/10SC; 2% X AMS X SC	Yes
ORLANDO AVIATION	G	N NONE PROVIDED	Y W/3SC; VESTED ACCR BEN (MARR: 50% CONTINGENT; UN-MARR: 5-YR BEN, ACTUARIALLY EQUIV)	Y 55 W/7SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
ORLANDO UTILITY	G	N NONE PROVIDED	Y W/10SC; VR W/ MARRIED OR NOT; BEF/AFT EARLIEST RET AGE	Y 25SC OR 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD; ST.CLOUD EE's TERM BEF 5/1/07=ACTUARIAL RED	No
ORMOND BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORMOND BEACH	G	Y W/10SC, ACCR BEN (CVG FROM HDT IF HIRED BEF 9/1/93)	Y VESTED = SURV ANNUITY; NON-VESTED = REF W/ INT	Y 60 W/5SC OR AGE+SC = 80; ACCR BEN REDUCED 5%/YR PRIOR TO NR	Yes
ORMOND BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OVIEDO	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
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	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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
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	Y 45 W/8SC; 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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
PANAMA CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL	Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y REF W/O INT	N NONE PROVIDED	No
PANAMA CITY BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN (OR EQUIV ANNUITY); + 10 YR-CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERTAIN PORTION OF NORM FORM OR CONTRIB REF	Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD	Yes
PANAMA CITY BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PARKLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
PASCO COUNTY	ERP	N NONE PROVIDED	N NONE PROVIDED	Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%)	No
PEMBROKE PARK COMM SUPP	G	N NONE SPECIFIED	Y 10-YR ACCR BEN, REDUCED BY LIFE INSUR PROVIDED BY TOWN	Y LATER OF AGE 55 OR: 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08)	No
PEMBROKE PINES	G	Y ILOD = ACCR BEN (MIN 40% COMP); REG = W/10SC, ACCR BEN	Y GREATER OF SINGLE SUM OR (50 W/5SC) JT & 50% SURV ANNUITY	Y 50 W/5SC; ACCR BEN REDUCED 6 2/3% PER YR PRIOR TO NRD	Yes
PEMBROKE PINES	PF	Y ILOD = ACCR BEN (MIN 2/3 EARN); REG = W/10CSC, ACCR BEN (MIN 35% AME)	Y ILOD = % AME VR TO SP & CH; REG = VR W/ <5CSC, 5-10CSC, 10+CSC	N NONE PROVIDED	Yes
PENSACOLA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VESTED = 75% ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PENSACOLA	G	Y ILOD & REG W/6SC = ACCR BEN (VR REDUCTION, MIN \$300 PER YR SC (MAX 20SC))	Y ILOD = 80% DISB BEN; REG = W/6SC, SAME AS ILOD DEATH (IF SP, REG DISB BEN)	Y 30SC, ANY AGE; UNREDUCED ACCR BEN	Yes
PENSACOLA	P	Y ILOD = ACCR BEN (MIN 42% AMS); REG = W/10SC, ACCR BEN (MIN 25% AMS)	Y SAME AS DISABILITY BENEFITS	Y 50 W/12SC; 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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
PERRY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	G	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/5SC, ACCR BEN (MIN 25% AMC)	Y ILOD = > OF 50% SAL @ DEATH OR 50% AMC; REG = W/10SC, JT&SURV ACCR BEN	Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PINELLAS PARK	P	Y ILOD = ACCR BEN (MIN 42% FAMC); REG = W/5SC, ACCR BEN (MIN 25% FAMC)	Y ILOD = MO BEN, > OF 50% TOTAL EARN FOR PRIOR YR OR 50% FAMC; REG = VESTED: ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PLANT CITY	PF	Y ILOD = ACCR BEN @ 3% RATE (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% RATE	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PLANTATION	G	Y ILOD = 70% COMP - SS, ETC; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN	Y ILOD = 55 W/10SC, ACCR BEN OR 1.5-2X ACCUM CONT NOW; REG = ACCR BEN	Y 25SC, ANY AGE OR 50 W/15SC, ACCR BEN REDUCED 3%/YR (TIER 1 = 2%/YR)	Yes
PLANTATION	P	Y ILOD = 70% PAY - SS, WC, ETC; REG = W/5VSC, SAME BEN AS ILOD	Y VR W/ REG OR ILOD, RET ELIG, VESTING	Y 50 W/10VSC OR 45 W/15VSC; ACCR BEN REDUCED 3%/YR EARLY	Yes
PLANTATION (VOL)	F	Y ACCR BEN (MIN \$100/MO); REG REQ 10SC	Y W/7SC, ILOD & REG = LUMP SUM (> OF PVAB OR \$300/YR SC) OR 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 TO 50	No
POMPANO BEACH	G	Y ILOD = 60% EARNINGS; REG = W/10SC, ACCR BEN (MIN 25% EARNINGS)	Y RET ELIG = 10-YR ACCR BEN; OTHERWISE 1X ANNUAL EARNINGS (OVER 4 YRS) + REF W/INT	Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS	Yes
POMPANO BEACH	PF	Y VARIES W POLICE OR FIRE	Y ILOD = VR;REG= VR BASED ON SC	Y 20 SC OR 50W/10 SC; RED BENEF	Yes
PORT ORANGE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC (40 W/10SC IF HDT BEF 12/4/12); ACCR BEN ACTUARIALLY REDUCED	Yes
PORT ORANGE	G	Y VR BASED ON SC, AND ILOD OR REG	Y 10-YR CERT MONTHLY ANNUITY BASED ON APV OF ACCR BEN (MIN APV = 2 X SAL, MAX APV = 100 X NRB)	Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
PORT ST. LUCIE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	F	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX TOTAL 60% AFC); REG OR NO SP/CH= ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	G	Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG	Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60	Yes
PUNTA GORDA	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
QUINCY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
RIVIERA BEACH	F	Y ILOD = ACCR BEN (MIN 60% AMS IN LAST YR); REG = W/10SC, ACCR BEN (MIN 48% AMS IN LAST YR)	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
RIVIERA BEACH	G	Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC.	Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	Yes
RIVIERA BEACH	P	Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR)	Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR)	Yes
ROCKLEDGE	F	Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
ROCKLEDGE	G	Y ILOD = 50% BASIC COMP (MAX PVAB = 100X ANTICIPATED NRB); REG = VR W/ VESTING STATUS	Y VR W/ VESTING STATUS, ACT OR INAC, BEF OR AFT NRD	Y 55 W/10SC; ACCR BEN REDUCED 6.66%/YR FOR 1ST 5 YRS & 3.33%/YR THEREAFTER	Yes
ROCKLEDGE	P	Y ILOD = 50% COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 44 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
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

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

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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
SAINT PETERSBURG	P	Y ILOD = ACCR BEN (MIN 60% EARN BASE), - WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SAN CARLOS PARK FCD	F	Y ILOD = ACCR BEN (MIN 65% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y ILOD OR VESTED = ACCR BEN (REDUCED IF EARLY, ILOD MIN = 50% SAL); REG & NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SANFORD	F	Y ILOD = ACCR BEN (MIN 60% BASE PAY); REG = W/5SC, ACCR BEN	Y ILOD = UNREDUCED ACCR BEN (MIN 40% AFC); REG = VESTED: 10-YR ACCR BEN; NON-VESTED: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANFORD	P	Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS ACT = 80% AFC); REG = W/5SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (ILOD MIN 40% AFC); NON-VESTED = CONTRIB REF + 5% PD BY CITY	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANIBEL	G	N NONE PROVIDED	Y W/5SC; 50% OF ACTUARIALLY REDUCED ACCR BEN	Y 60 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
SANIBEL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
SARASOTA	F	Y ILOD = ACCR BEN (MIN 75% AC); REG = 2.5% AC X SC	Y ILOD & REG = ACCR BEN (ILOD = MIN 25SC)	Y 50 W/10SC; 2.5% X SC	No
SARASOTA	G	Y <10SC = REF W/ INT; >10SC = ACCR BEN OFFSET W/ WC, SS, ETC	Y W/10SC = LIFE ANNUITY BASED ON APV OF ACCR BEN (OR LUMP SUM); <10SC = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCTION VR W/ SC & AGE	Yes
SARASOTA	P	Y ILOD = ACCR BEN (MIN 25SC); REG = ACCR BEN @ 2.5% FAC (MAX 40SC) + CHILD BEN	Y ILOD = ACCR BEN (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NR	N NONE PROVIDED	Yes
SARASOTA MEMORIAL HEALTH CARE	G	Y ACCR BEN @ DT OF DISB	Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN	Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
SARASOTA-MANATEE AIRPORT	G	Y ACCR BEN (REDUCED IF EARLY)	Y VR W/ AGE & SC	Y 55 W/2 CALENDAR YRS SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 2 YRS PRIOR TO NR	No
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
SATELLITE BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET BY WC, ETC	Y VESTED = 10-YR CERTAIN ANNUITY (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SEBASTIAN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
SEBRING	F	Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)	Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SEBRING	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN (MIN 25%,MAX 50% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SEMINOLE	F	Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR);	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	Y 100% VESTING; ACCR BEN ACTUARIALLY REDUCED	Y 20CS, ANY AGE OR 55 W/10CS; JT & 50% CONT BEN	Y 55 W/10CS OR (IF HDT BEF 5/1/10) 52 W/20CS; ACCR BEN REDUCED	No
SOUTH MIAMI [GP]	G	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	N NONE SPECIFIED FOR GENERAL EMPLOYEES	Yes
SOUTH MIAMI [GP]	P	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
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



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
STARKE	F	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
STARKE	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y W/15S; 100% JT&SURV ACCR BEN	Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
STARKE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN (100% JT & SURV)	Y AGE 50 W/10SC, ACCR BEN REDUCED 3% FOR EACH YEAR BEFORE NRD	Yes
SUNRISE	F	Y ILOD = 75% SAL -WC (MIN= > OF ACCR BEN OR 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY FROM NRA (MAX 3%/YR)	Yes
SUNRISE	G	Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN (BETWEEN 25 & 50% AFC)	Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED = REF W/O INT	Y AGE & SC VR W/ HDT & MGR OR NON-MGR; REDUCTION VR W/ MGR OR NON-MGR	Yes
SUNRISE	P	Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN (MIN 75% FAC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SURFSIDE [GP]	G	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SURFSIDE [GP]	P	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SWEETWATER	P	Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL)	Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT	Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	No
TALLAHASSEE [GPF]	F	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TALLAHASSEE [GPF]	G	Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC	Y GREATER OF:50% BASE SALARY; CONTRIB REFUND; OR \$50,000	Y W/ 28SC;58 W/ 5SC-REDUCED	Yes
TALLAHASSEE [GPF]	P	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TAMARAC	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
TAMARAC	G	Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA	Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62	Yes
TAMARAC	P	Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC	Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - ELECTED	G	Y ACCR BEN	Y VESTED = 50% JT & CONT ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
TAMPA	G	Y W/6SC; ACCR BEN PAID IMMEDIATELY	Y VESTED = 50% ACCR BEN (REDUCED IF EARLY) + 1X SAL; DIV A = 75% ACCR BEN	Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD; DIV A = NONE	Yes
TAMPA	PF	Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS	Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH	N NONE PROVIDED	Yes
TAMPA PF (STAFF)	G	Y ACCRUED BENEFIT, 25% MIN, 50% MAX	Y ACCRUED BENEFIT AT DATE OF DEATH, BASED ON OPTION ELECTED PLUS LUMP SUM OF ONE YEAR'S SALARY	N	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

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

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

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

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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
WILTON MANORS (VOL)	F	Y ILOD ONLY = ACCR BEN	Y ACCR BEN	N NONE PROVIDED	No
WILTON MANORS [GP]	G	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%); EFF 5/27/03, NO REDUCTION FOR SR MGMT	Yes
WILTON MANORS [GP]	P	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%)	Yes
WINTER GARDEN	G	Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO	Y VESTED = 5-YR; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	No
WINTER GARDEN	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
WINTER HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% FINAL MO SAL), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY REDUCED FROM 50 TO 45	Yes
WINTER HAVEN	G	Y ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
WINTER HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% AVG SAL FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WINTER PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER SPRINGS	GPF	Y W/30SC & DISB UNDER DISB INS POLICY; ACCR BEN	Y BEN SUPPORTED BY PVAB	Y 25SC OR 55 W/15SC; ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 55	No

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

City or District	TYP Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DRO
	<i>Offer Disability</i> 448	<i>Offer Early Ret.</i> 436	<i>Offer DRO</i> 351	
	<i>No Disability</i> 40	<i>No Early Ret.</i> 52	<i>No DRO</i> 137	
	<hr/> 488	<hr/> 488		<hr/> 488

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	10/01/2019	145,235	0	0	0	0	0	0	37,183	28,911,410	/	0
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2016	553,323	18,218,347	10,031,688	0	0	0	0	3,988	3,613,700	/	0
ALTAMONTE SPRINGS	G	10/01/2019	0	0	0	0	0	0	0	15,419	30,803,268	/	0
ALTAMONTE SPRINGS	P	10/01/2019	17,140	21,122,238	9,523,710	0	0	0	0	13,135	26,524,439	/	0
APOPKA	F	10/01/2019	11,345	18,181,389	8,216,437	0	0	0	0	0	44,394,241	/	2,063,923
APOPKA	G	10/01/2019	2,629,173	21,494,510	14,702,799	0	0	0	0	0	54,537,542	/	703,636
APOPKA	P	10/01/2019	59,364	6,548,481	0	0	0	0	0	0	57,662,870	/	668,636
ARCADIA	G	01/01/2020	3,585,232	27,980,831	18,776,820	0	0	0	0	0	3,451,583	/	0
ARCADIA	PF	10/01/2019	35,560	1,864,775	0	0	0	1,539,172	0	0	9,740,121	/	670,404
ATLANTIC BEACH	G	10/01/2019	47,223	4,137,460	2,696,035	1,056,365	0	0	0	15,107	20,497,952	/	19,065
ATLANTIC BEACH	P	10/01/2019	22,882	10,636,323	9,516,953	0	0	0	0	136,343	12,349,591	/	173,030
ATLANTIS	P	10/01/2017	12,838	5,979,494	5,583,914	0	0	173,030	0	0	1,335,185	/	0
AUBURNDALE	F	10/01/2019	0	807,017	102,542	29,795	395,831	0	0	0	7,928,982	/	264,023
AUBURNDALE	G	10/01/2019	135,958	1,101,039	0	772,242	0	0	0	88	20,565,634	/	0
AUBURNDALE	P	10/01/2019	127,185	3,406,880	2,385,766	1,881,786	0	0	0	661	13,144,317	/	78,671
AVENTURA	P	10/01/2018	581,964	2,843,629	716,114	1,567,795	0	0	0	745	46,248,047	/	0
			475,316	9,258,049	4,809,437	0	0	0	0	207,840			
			88,955	1,812,965	0								
			146,861	5,606,711	4,168,826								
			724,658	6,968,836	597,449								
			1,454,961	26,404,272	8,737,916								



**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
AVON PARK	F	10/01/2019	567,591	974,357	161,656							
			100,845	2,698,296	1,460,448	518,109	0	0	60,990	6,420,312	/	90,492
AVON PARK	P	10/01/2019	10,158	0	328,585							
			177,220	3,706,159	1,665,900	513,874	0	0	8,356	6,393,540	/	0
BAL HARBOUR VILLAGE	G	10/01/2019	13,780	0	0							
			645,531	8,786,811	5,351,638	0	0	0	20,442	14,777,318	/	489,342
BAL HARBOUR VILLAGE	P	10/01/2019	127,458	0	0							
			458,398	0	21,110,151	2,352,296	0	0	49,465	23,998,838	/	0
BARTOW	F	10/01/2019	106,324	1,485,598	509,832							
			81,847	5,554,680	3,123,951	0	0	0	47,530	10,814,702	/	0
BARTOW	G	10/01/2019	252,905	4,133,119	505,092							
			1,125,650	14,956,359	5,665,003	3,435,894	0	0	17,836	30,056,186	/	388,894
BARTOW	P	10/01/2019	28,403	2,808,351	773,084							
			544,860	10,295,589	5,615,213	0	0	0	62,958	20,002,542	/	223,644
BAY HARBOR ISLANDS	G	10/01/2019	73,149	0	0							
			413,947	4,728,503	3,012,452	922,915	0	2,159	0	9,153,125	/	0
BAY HARBOR ISLANDS	P	10/01/2019	95,613	0	0							
			541,074	6,180,672	3,937,605	1,206,351	0	2,821	0	11,964,136	/	0
BAY MEDICAL CENTER	G	01/01/2020	46,150	0	0							
			1,291,853	74,363,114	33,463,622	482,065	0	0	90,769	109,556,035	/	0
BELLE GLADE	G	10/01/2019	34,933	1,566,037	0							
			168,797	12,617,912	5,516,576	0	0	0	188,861	19,715,394	/	0
BELLE GLADE (RETIRED)	PF	10/01/2019	19,703	0	0							
			140,315	3,151,433	2,973,169	0	0	0	0	6,284,620	/	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	10/01/2019	58,772	624,938	150,047							
			259,828	1,953,043	1,265,354	0	0	0	19,805	4,292,177	/	0
BELLEVUE	P	10/01/2019	13,780	357,075	0							
			185,707	1,679,449	1,695,856	0	0	0	6,433	3,925,434	/	0
BOCA GRANDE FCD	F	10/01/2019	2,413	0	0							
			434,500	6,377,024	2,812,763	0	0	0	2,041	9,624,659	/	117,804

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
BOCA RATON	G	10/01/2019	465,888	0	0						224,159,937 /	6,220,284
BOCA RATON	PF	10/01/2019	3,988,838	63,823,139	299,856						400,792,011 /	27,125,257
BOCA RATON EXECUTIVE	G	10/01/2019	0	8,536,761	0						48,230,289 /	1,631,962
BOCA RATON HOUSING	G	10/01/2017	241,152	25,899,665	9,163,755	4,388,956	0	0	0	0	2,930,691 /	0
BONITA SPRINGS FCD	F	10/01/2019	23,021	9,680,013	3,046,804						73,803,033 /	1,587,288
BONITA SPRINGS FCD	G	10/01/2018	3,281,900	36,742,366	13,592,920	7,550,742	0	0	0	114,733	3,511,425 /	0
BOYNTON BEACH	F	10/01/2019	8,623	500,139	127,350						122,410	18,368,680
BOYNTON BEACH	G	10/01/2019	190,674	1,873,284	1,016,356	0	0	0	0	205,001	122,497,336 /	16,197,552
BOYNTON BEACH	P	10/01/2019	335,928	21,014,778	0	10,820,467	0	0	0	525,306	184,018,384 /	13,858,626
BRADENTON	F	10/01/2019	2,724,691	59,592,951	28,533,827	10,820,467	0	0	0	525,306	107,300,912 /	903,148
BRADENTON	P	10/01/2019	324,514	0	0						77,531,365 /	1,393,822
BROOKSVILLE	F	10/01/2019	2,740,656	124,126,086	25,366,693	32,090,565	0	0	0	630,130	6,893,125 /	0
BROOKSVILLE	P	10/01/2018	994,966	0	0						7,382,750 /	0
BUNNELL	F	10/01/2016	2,392	68,787,511	30,616,407	7,071,372	0	0	0	171,736	566,535 /	17,251
BUSHNELL	G	10/01/2019	149,569	9,571,902	0						3,639,731 /	0
CAPE CORAL	F	10/01/2019	1,017,378	27,130,996	12,082,806	8,431,343	0	0	0	871,844	192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2019	77,094	0	0						192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2019	11,779,179	40,085,252	18,445,959	7,621,884	0	0	0	478,003	192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2019	40,587	818,595	243,768						192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2019	120,953	3,163,386	1,889,464	651,775	0	0	0	35,403	192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2018	8,929	0	0						192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2018	7,416,932	0	0	0	0	0	0	43,111	192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2016	8,707	0	0						192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2016	5,606	362,629	189,593	0	0	0	0	0	192,637,716 /	19,128,763
CAPE CORAL	G	10/01/2019	27,182	628,913	43,233						192,637,716 /	19,128,763
CAPE CORAL	G	10/01/2019	132,398	1,906,569	911,198	0	0	0	0	9,762	192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2019	1,931,332	27,281,746	295,836						192,637,716 /	19,128,763
CAPE CORAL	F	10/01/2019	3,514,268	99,943,794	41,521,859	19,252,872	0	0	0	1,103,991	192,637,716 /	19,128,763

**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					
CAPE CORAL	G	10/01/2019	230,736	38,580,587	0							
			7,733,780	108,657,578	63,789,231	86,022,738	8,429,166	0	413,175	313,030,641	/	19,081,007
CAPE CORAL	P	10/01/2019	2,350,210	22,050,105	386,800							
			2,263,262	102,833,452	34,365,032	19,252,872	0	0	797,318	182,704,415	/	13,853,674
CASSELBERRY	PF	10/01/2019	39,285	3,564,404	0							
			594,845	13,474,846	7,322,588	2,527,859	0	0	12,522	27,511,305	/	95,745
CHATTAHOOCHEE	F	10/01/2016	4,335	0	0							
			418,452	0	0	0	0	0	0	422,787	/	0
CLEARWATER	F	10/01/2019	0	0	0							
			1,479,675	0	2,118,597	0	0	0	0	3,598,272	/	0
CLEARWATER	GPF	01/01/2020	15,129,038	202,478,365	0							
			19,252,436	467,303,037	290,776,763	95,127,571	43,301,120	0	12,472,393	1,120,895,937	/	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	10/01/2018	0	45,903	0							
			1,293	144,498	102,474	29,094	0	0	0	323,262	/	0
CLEWISTON	G	10/01/2019	79,681	1,416,068	0							
			0	7,694,862	3,241,347	0	0	0	0	12,431,958	/	0
COCOA	F	10/01/2019	28,752	570,404	184,335							
			943,846	12,618,403	3,198,238	2,985,814	0	0	32,685	20,497,107	/	616,073
COCOA	G	10/01/2019	8,545	1,864,329	669,073							
			205,928	7,761,477	1,388,304	2,059,932	0	0	17,982	13,939,606	/	267,701
COCOA	P	10/01/2019	82,487	5,628,558	0							
			2,206,486	11,911,442	10,033,400	1,517,063	0	0	33,972	31,345,464	/	448,142
COCOA BEACH	F	10/01/2019	9,431	2,161,382	626,097							
			198,932	7,415,794	3,157,490	1,580,860	0	0	94,943	15,055,043	/	202,937
COCOA BEACH	G	10/01/2019	0	4,083,800	0							
			498,164	12,788,891	9,886,987	0	0	0	40,280	27,217,562	/	0
COCOA BEACH	P	10/01/2019	9,377	2,168,543	604,103							
			158,513	7,705,538	3,064,593	1,580,860	0	0	39,611	15,251,916	/	326,196

**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							
COOPER CITY	F	10/01/2019	275,215 306,119	0 14,799,194	0 7,508,063	2,122,915	0	0	-679	25,012,185	/	2,152,436
COOPER CITY	G	10/01/2019	159,400 880,972	0 19,971,590	0 11,274,239	4,404,606	0	0	146,955	36,543,852	/	828,652
COOPER CITY	P	10/01/2019	717,386 696,745	0 19,055,089	0 7,516,110	5,072,679	0	0	73,562	32,984,447	/	6,228,752
COOPER CITY - MANAGEMENT	GPF	10/01/2018	45,897 19,583	695,218 2,188,468	0 1,552,001	440,631	0	0	0	4,941,798	/	0
CORAL GABLES	GPF	10/01/2019	4,730,968 9,538,884	51,514,565 160,160,790	4,416,161 40,728,268	52,835,187	72,038,730	0	497,466	395,466,087	/	27,707,831
CORAL SPRINGS	F	10/01/2019	704,346 2,735,415	13,852,199 61,469,472	555,538 26,673,595	11,278,507	0	0	1,382,384	115,886,688	/	0
CORAL SPRINGS	G	10/01/2019	144,713 513,253	0 4,180,136	0 3,140,206	0	0	0	127,242	7,851,066	/	0
CORAL SPRINGS	P	10/01/2019	299,555 5,026,382	0 143,720,883	0 37,026,696	0	0	51,206,013	356,143	236,923,386	/	0
CRESCENT CITY	F	10/01/2018	345 11,849	0 425,125	0 180,365	0	0	0	1,739	615,945	/	0
CRESCENT CITY	P	10/01/2019	71,952 43,109	130,465 525,717	39,077 248,284	0	0	0	0	1,058,604	/	0
CRESTVIEW	G	10/01/2018	0 117,481	2,990,847 8,774,003	996,786 4,934,411	1,835,376	0	0	41,799	19,607,105	/	837,463
CRESTVIEW	PF	10/01/2018	351,377 403,592	2,619,295 9,583,660	1,167,787 4,007,532	1,880,197	0	0	140,332	19,873,108	/	0
DADE CITY	F	10/01/2019	7,965 261,663	346,315 3,967,938	0 2,178,565	0	0	0	14,375	6,748,071	/	679,918
DADE CITY	P	10/01/2019	72,623 383,765	822,752 5,320,921	0 3,301,334	0	0	0	12,993	9,888,402	/	0
DANIA BEACH	G	10/01/2019	304,950 21,699	0 16,359,723	0 5,469,181	0	2,449,869	0	0	24,605,422	/	69,115
DANIA BEACH [PF]	F	10/01/2019	1,320,624 2,661,527	0 34,727,393	0 10,821,787	7,727,898	0	3,013,581	43,585	60,229,225	/	1,072,209

**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	10/01/2019	127,204 256,362	0 3,344,993	0 1,042,370	744,362	0	0	227,325	5,287,966 /	0
DAVENPORT	G	10/01/2019	119 24,360	25,804 66,204	0 39,251	0	0	0	4,475	151,263 /	0
DAVENPORT	PF	10/01/2019	7,731 10,457	24,864 64,638	0 37,545	0	0	0	2,250	142,985 /	0
DAVIE	F	10/01/2019	1,136,845 477,510	0 79,764,769	0 22,149,833	17,396,763	6,012,500	302,160	12,851,026	114,389,354 /	5,062,535
DAVIE	P	10/01/2019	320,275 234,579	19,295,270 92,490,591	0 35,348,134	21,831,579	0	3,714,874	4,423,355	168,811,947 /	9,478,326
DAVIE - GENERAL & MGMT	G	10/01/2019	202,019 714,904	11,517,890 36,698,379	0 22,797,478	7,705,071	0	0	0	79,635,741 /	209,061
DAYTONA BEACH	PF	10/01/2019	37,303 2,478,420	17,473,163 119,686,628	0 35,919,704	10,423,616	0	0	190,266	185,828,568 /	2,449,917
DEERFIELD BEACH	F	10/01/2019	76,529 6,043,426	0 64,190,407	0 32,127,946	14,208,886	924,607	3,535,003	0	121,106,804 /	12,500,832
DEERFIELD BEACH	G	10/01/2019	145,543 1,645,412	0 28,332,265	0 15,712,661	5,191,662	2,780,985	0	119,471	53,689,057 /	0
DEERFIELD BEACH	P	10/01/2019	775,175 820,987	0 26,120,468	0 6,934,632	7,325,554	0	0	587,921	41,388,895 /	0
DELAND	F	10/01/2019	1,040,426 784,784	2,724,986 8,942,535	0 3,177,541	1,292,402	13,466	0	44,580	17,931,560 /	34,604
DELAND	G	10/01/2019	708,153 249,761	0 16,100,985	0 6,082,825	1,587,032	0	4,045,922	0	28,774,678 /	524,658
DELAND	P	10/01/2019	11,997 566,507	0 16,773,584	0 7,583,095	0	0	3,026,531	0	27,961,714 /	262,003
DELRAY BEACH	F	10/01/2019	487,075 2,023,730	17,240,138 49,533,922	4,057,331 22,527,046	9,261,155	0	15,725,955	805,552	120,050,800 /	11,582,452
DELRAY BEACH	G	10/01/2019	3,530,876 1,566,938	5,836,687 86,275,362	0 39,260,185	0	0	6,826,645	673,516	142,623,177 /	6,826,645
DELRAY BEACH	P	10/01/2019	414,818 1,703,254	17,970,213 43,008,490	3,565,215 20,369,217	8,108,384	0	12,033,747	311,568	106,861,770 /	8,295,220

**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			
DELTONA	F	10/01/2019	55,040	4,078,594	0							
			450,683	15,933,359	7,646,376	2,701,714	0	0	38,183	30,827,583	/	302,369
DESTIN FCD	F	10/01/2019	15,018	2,175,536	526,148							
			123,573	11,232,514	6,028,692	2,039,135	0	0	9,845	22,130,771	/	201,009
DUNEDIN	F	10/01/2019	39,612	1,142,149	95,388							
			597,181	18,666,910	6,204,850	3,047,509	0	0	36,156	29,757,443	/	583,882
DUNNELLON	PF	10/01/2019	238	424,529	0							
			26,350	1,352,639	840,276	283,995	0	0	0	2,928,027	/	0
EAST LAKE TARPON FCD	F	10/01/2019	27,291	2,642,240	808,730							
			578,506	8,162,171	3,963,948	1,663,504	0	0	107,521	17,738,869	/	177,657
EAST NICEVILLE FCD	F	10/01/2019	46,384	0	0							
			655,226	420,207	0	0	0	0	0	1,121,817	/	0
EATONVILLE	P	10/01/2018	16,214	0	0							
			97,448	1,067,949	671,087	0	0	6,033	0	1,858,731	/	0
EDGEWATER	F	10/01/2019	31,990	392,685	0							
			600,135	11,044,397	3,368,580	0	0	0	143,638	15,294,149	/	0
EDGEWATER	G	10/01/2019	39,102	1,096,901	0							
			1,449,355	4,912,489	4,918,729	0	0	0	18,113	12,398,463	/	0
EDGEWATER	P	10/01/2019	24,247	1,361,448	0							
			279,859	4,875,158	3,131,307	1,076,553	0	0	15,656	10,732,916	/	0
ENGLEWOOD AREA FCD	F	10/01/2019	896,909	2,881,532	991,231							
			326,369	15,291,067	7,475,253	4,696,120	0	0	178,149	32,380,332	/	324,469
ENGLEWOOD WATER DISTRICT	G	10/01/2019	0	0	0							
			22,444	618,247	0	0	0	0	0	640,691	/	0
ESTERO FCD	F	10/01/2019	3,019	4,279,407	0							
			265,618	13,635,074	8,470,273	2,862,775	0	44,399	0	29,560,565	/	44,399
EUSTIS	F	10/01/2019	5,394	1,465,502	0							
			344,316	4,928,363	3,958,373	0	0	0	430,929	10,271,019	/	68,909
EUSTIS	P	10/01/2019	45,855	1,992,701	0							
			1,087,298	10,827,915	7,726,486	0	0	0	0	21,680,255	/	0
FERNANDINA BEACH	G	10/01/2019	53,102	2,927,411	0							
			1,798,804	10,955,685	4,542,699	2,302,603	0	0	24,810	22,555,494	/	92,060

**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							
FERNANDINA BEACH	PF	10/01/2019	67,843	1,512,037	0						26,416,579	640,381
			1,856,537	14,571,865	5,818,721	2,636,892	0	0	47,316			
FLAGLER BEACH	F	10/01/2019	1,182	222,383	0						1,883,348	0
			23,585	1,140,346	528,377	0	0	0	32,525			
FLAGLER BEACH	P	10/01/2019	3,568	466,370	0						4,091,519	0
			94,543	2,481,195	1,054,374	0	0	0	8,531			
FLORIDA CITY	P	10/01/2018	7,618	0	0						3,427,201	0
			0	0	0	0	0	3,419,583	0			
FLORIDA CITY - ELECTED	G	10/01/2018	9,697	0	0						3,843,140	0
			61,508	2,282,682	1,489,253	0	0	0	0			
FORT LAUDERDALE	G	09/30/2019	2,513,999	0	0						666,877,340	2,123,305
			10,441,369	454,615,261	110,559,893	93,607,372	0	0	4,860,554			
FORT LAUDERDALE	PF	10/01/2019	4,538,831	0	0						927,340,809	51,471,208
			13,526,301	540,164,920	175,132,193	169,130,606	65,536,425	0	40,688,467			
FORT MEADE	F	10/01/2019	0	58,286	0						396,760	0
			3,618	185,710	115,365	38,991	0	0	5,210			
FORT MEADE	G	10/01/2019	0	747,181	0						5,017,706	0
			46,377	2,380,672	1,478,902	499,838	0	0	135,264			
FORT MEADE	P	10/01/2019	0	174,862	0						1,205,618	0
			10,853	557,145	346,105	116,976	0	0	323			
FORT MYERS	F	10/01/2019	6,134,728	13,444,627	4,758,328						103,361,045	2,016,803
			1,348,518	47,458,204	16,753,543	13,588,864	0	0	125,767			
FORT MYERS	G	10/01/2019	310,806	17,116,768	4,721,197						129,970,678	2,360,903
			5,556,866	56,454,117	17,254,427	28,989,336	0	0	432,839			
FORT MYERS	P	10/01/2019	11,235,204	17,726,486	0						145,195,954	843,302
			4,058,668	62,924,126	38,167,034	11,522,774	0	0	438,338			
FORT PIERCE	GP	09/30/2019	671,302	0	0						204,393,903	0
			0	130,564,039	49,768,037	20,852,825	0	2,537,700	0			
FORT PIERCE SUPP	P	09/30/2019	28,615	2,025,279	0						15,006,162	139,016
			1,050,038	5,043,013	3,370,549	1,812,392	2,448,304	0	772,028			
FORT WALTON BEACH	F	10/01/2019	22,602	2,570,663	430,628						17,559,808	0
			350,856	8,617,647	3,781,130	1,792,355	0	0	6,073			

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
FORT WALTON BEACH	G	10/01/2019	59,209	5,224,209	2,419,092							
			1,021,336	26,239,553	7,965,591	5,506,298	0	0	12,006	48,423,282	/	0
FORT WALTON BEACH	P	10/01/2019	63,549	3,195,433	543,015							
			608,141	9,851,876	5,785,714	2,113,462	0	0	28,788	22,132,402	/	0
FROSTPROOF	G	10/01/2019	234	239,039	0							
			14,836	761,629	473,133	159,909	0	0	0	1,648,780	/	0
FROSTPROOF	P	10/01/2019	48,884	719,144	0							
			149,364	2,203,608	1,159,820	0	0	0	20,397	4,260,423	/	0
FRUITLAND PARK	F	10/01/2019	0	0	0							
			68,350	0	566,803	0	0	0	0	635,153	/	0
GAINESVILLE	G	10/01/2019	0	0	0							
			6,238,386	327,346,009	17,588,586	44,034,774	20,152,653	0	73,392	415,287,016	/	4,624,441
GAINESVILLE	PF	10/01/2019	1,077,794	0	0							
			13,380,376	157,673,382	6,425,934	24,768,920	41,592,265	215	409,480	244,509,406	/	6,077,061
GOLDEN BEACH	GP	10/01/2019	44,561	0	0							
			594,274	6,770,706	2,362,522	0	978,684	36,315	33,731	10,753,331	/	0
GREATER NAPLES FCD	F	10/01/2019	136,052	5,973,665	0							
			1,184,764	10,796,881	12,662,326	2,033,890	0	0	46,732	32,740,846	/	0
GREEN COVE SPRINGS	P	10/01/2019	112,175	855,220	0							
			53,082	2,724,907	1,692,745	572,112	0	0	0	6,010,241	/	0
GREENACRES	F	10/01/2019	213,942	3,175,962	0							
			89,717	9,635,547	3,409,225	1,632,839	0	0	0	18,157,232	/	0
GREENACRES	P	10/01/2019	337,293	3,573,640	0							
			100,950	10,842,061	3,836,112	1,837,295	0	0	0	20,527,351	/	0
GULF BREEZE	P	10/01/2018	89,557	672,000	0							
			18,930	2,115,380	1,500,169	425,916	0	0	0	4,821,952	/	0
GULFPORT	F	10/01/2019	31,857	786,453	177,545							
			109,552	2,215,136	1,647,137	0	0	0	0	4,967,680	/	0
GULFPORT	G	10/01/2019	51,351	1,680,846	766,414							
			166,341	8,802,511	4,568,282	784,662	0	0	18,972	16,801,435	/	0
GULFPORT	P	10/01/2019	115,251	1,440,614	268,000							
			270,324	4,832,105	3,491,440	528,182	0	0	1,458	10,944,458	/	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	F	10/01/2019	124,061	1,082,009	319,977							
			190,900	3,634,174	1,369,428	651,179	0	0	154,339	7,217,389	/	0
HAINES CITY	G	10/01/2019	19,941	1,278,199	599,680							
			271,753	8,936,291	4,062,563	1,603,252	0	0	374,057	16,397,622	/	0
HAINES CITY	P	10/01/2019	228,896	1,633,220	120,336							
			164,633	5,121,128	2,768,413	1,077,335	0	0	41,475	11,072,486	/	0
HALIFAX HOSPITAL	G	10/01/2018	0	60,105,437	0							
			143,616	95,897,442	123,951,856	0	0	0	0	280,098,351	/	0
HALLANDALE BEACH	G	10/01/2019	0	8,947,192	0							
			0	17,805,308	30,845,660	3,682,820	0	0	0	61,280,980	/	0
HALLANDALE BEACH	PF	10/01/2019	669,150	6,868,846	1,205,803							
			7,873,267	108,461,041	30,511,803	8,125,910	17,494,080	0	629,544	180,580,356	/	30,709,849
HALLANDALE BEACH PM	G	10/01/2019	0	3,375,634	0							
			0	6,629,492	7,519,560	1,122,354	0	0	0	18,647,040	/	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	0	0							
			93,606	457,072	346,866	0	0	0	0	897,544	/	0
HIALEAH	GPF	10/01/2019	1,869,472	0	0							
			30,954,582	370,086,517	256,593,550	16,677,258	15,221,168	8,065,702	10,397,826	689,070,423	/	7,701,607
HIALEAH - ELECTED	G	10/01/2019	0	0	0							
			0	0	0	842,618	0	12,294,473	1,615,971	11,521,120	/	0
HIALEAH GARDENS	P	10/01/2019	305,961	2,021,711	0							
			589,129	9,005,354	4,429,692	1,547,442	0	0	35,596	17,863,693	/	84,384
HILLSBOROUGH COUNTY	ERP	07/01/2018	0	0	0							
			384,204	0	9,892,343	0	0	45,498	0	10,322,045	/	0
HOLLEY-NAVARRE FCD	F	10/01/2019	199	0	0							
			243,713	1,296,971	1,805,249	0	0	0	442	3,345,690	/	0
HOLLY HILL	F	10/01/2019	32,275	639,968	39,276							
			29,588	1,802,840	1,916,589	393,254	0	0	0	4,853,790	/	145,311
HOLLY HILL	P	10/01/2019	18,203	1,261,891	0							
			225,067	6,535,646	2,159,826	1,033,941	0	0	25,499	11,209,075	/	117,476

**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			
HOLLYWOOD	F	10/01/2019	1,777,977	20,111,318	4,104,701							
			9,150,408	142,150,795	56,882,147	25,267,327	0	0	5,471,554	253,973,119	/	96,853,598
HOLLYWOOD	G	10/01/2019	12,808,024	0	0							
			8,382,553	14,174,422	0	0	0	318,601,866	8,093,695	345,873,170	/	8,414,980
HOLLYWOOD	P	10/01/2019	9,120,017	0	0							
			14,132,837	179,756,213	73,582,600	33,443,460	9,168,687	-103,290,339	0	215,913,475	/	102,286,417
HOLMES BEACH	P	10/01/2019	13,865	1,407,428	408,568							
			207,326	4,161,117	3,156,036	0	0	0	0	9,354,340	/	0
HOMESTEAD	F	01/01/2020	19,010	0	0							
			385,044	5,324,938	2,074,863	0	0	76,063	155,871	7,724,047	/	0
HOMESTEAD	P	10/01/2019	1,271,866	0	0							
			6,167,766	51,782,355	31,735,547	4,955,380	0	0	676,680	95,236,234	/	4,019,062
HOMESTEAD - General & Hospital	G	10/01/2019	569,457	0	0							
			4,630,090	55,084,315	27,437,913	0	1,832,015	0	188,742	89,365,048	/	2,106,373
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2018	1,259	0	0							
			310,660	3,215,407	1,023,066	182,606	0	0	8,340	4,724,658	/	0
HOMESTEAD - Old Elected	G	01/01/2018	17,862	0	0							
			147,243	1,962,727	879,647	0	0	0	8,401	2,999,078	/	0
HOWEY-IN-THE-HILLS	P	10/01/2018	10,088	230,113	0							
			6,482	724,371	513,704	145,846	0	0	0	1,630,604	/	0
INDIALANTIC	G	10/01/2019	14,599	219,821	0							
			13,644	700,394	435,094	147,052	0	0	0	1,530,604	/	0
INDIALANTIC	PF	10/01/2019	9,854	0	0							
			216,312	5,802,637	2,006,423	818,799	0	0	165,010	8,689,015	/	362,531
INDIAN HARBOUR BEACH	P	10/01/2019	134,357	1,195,876	0							
			176,378	9,682,220	0	0	0	0	97,647	11,091,184	/	120,956
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2019	10,384	43,935	0							
			2,727	139,987	86,963	29,391	0	0	0	313,387	/	0
INDIAN RIVER SHORES	G	10/01/2019	488	206,624	0							
			5,837	626,874	221,799	106,230	0	0	0	1,167,852	/	0
INDIAN RIVER SHORES	PF	10/01/2019	53,185	412,156	45,995							
			506,398	8,758,676	6,572,588	1,711,273	0	0	13,227	18,047,044	/	268,133

**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					
INDIAN SHORES	P	10/01/2016	41,892	0	0	0	0	0	4,671	2,820,781	/	0
JACKSON MEMORIAL HOSPITAL	G	01/01/2019	1,316,994	93,600,281	4,940,161	69,351,212	100,405,934	0	0	723,413,631	/	0
JACKSONVILLE	CO	10/01/2019	27,000	51,454,000	0	39,833,000	14,403,000	0	423,000	231,692,000	/	12,270,000
JACKSONVILLE	G	10/01/2019	3,372,000	441,392,000	0	341,709,000	123,559,000	2,000	24,815,000	1,970,206,000	/	0
JACKSONVILLE	PF	10/01/2019	85,824,278	0	0	315,801,145	0	0	91,137,073	1,958,615,310	/	357,699,120
JACKSONVILLE - DISABILITY	G	10/01/2015	15,000	0	0	0	0	0	8,000	9,594,000	/	0
JACKSONVILLE BEACH	F	10/01/2019	157,782	0	0	730,860	0	0	0	13,886,114	/	0
JACKSONVILLE BEACH	G	10/01/2019	74,092	0	0	3,047,808	0	0	0	57,101,628	/	0
JACKSONVILLE BEACH	P	10/01/2019	30,673	0	0	1,302,384	0	0	0	24,501,172	/	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	0	0	0	0	0	0	0	4,489,259	/	0
JUPITER	P	10/01/2019	387,686	0	0	0	8,514,319	0	0	80,864,214	/	6,765,455
JUPITER ISLAND	GPF	10/01/2019	342	0	0	0	0	9,748,387	0	10,055,740	/	0
KEY BISCAYNE	PF	10/01/2019	536,767	0	0	1,988,145	0	36,645,360	463,568	42,748,398	/	2,055,774
KEY WEST	G	10/01/2018	149,192	0	2,422,587	6,792,782	0	0	31,822	57,290,853	/	808,419
KEY WEST	PF	10/01/2019	787,377	12,998,139	0	5,515,000	4,722,054	0	125,872	111,655,715	/	14,272,882
KEY WEST HOUSING	G	01/01/2020	51,385	2,143,276	0	0	0	0	16,880	12,507,359	/	1,527,145

**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		
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
KISSIMMEE	F	10/01/2019	2,107,421 1,037,418	7,271,204 15,598,837	124,324 13,652,941	1,995,726	0	0	1,026	41,786,845 /	2,787,546
KISSIMMEE	G	10/01/2019	4,466,167 1,528,515	22,930,990 56,396,638	3,355,124 19,912,985	13,522,004	0	2,117,480	0	124,229,903 /	2,464,496
KISSIMMEE	P	10/01/2019	1,832,005 2,018,637	7,388,592 34,953,802	571,475 14,641,484	7,127,241	0	0	27,344	68,505,892 /	971,017
KISSIMMEE UTILITY AUTHORITY	G	10/01/2019	135,783 1,823,360	21,820,360 47,310,794	0 17,060,445	10,068,622	0	0	736,185	97,483,179 /	2,019,778
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	10/01/2019	1,603 143,571	1,291,225 4,071,311	0 2,499,996	942,952	0	0	69,952	8,880,706 /	0
LAKE ALFRED	G	10/01/2019	3,218 0	0 5,376,638	0 0	0	0	0	65,604	5,314,252 /	22,099
LAKE ALFRED	PF	10/01/2019	1,796 98,785	719,943 2,337,213	208,959 1,386,754	0	0	0	30,688	4,722,762 /	218,274
LAKE CITY	F	10/01/2019	91,221 506,972	744,675 6,246,428	0 2,712,422	0	0	31,623	20,459	10,312,882 /	69,533
LAKE CITY	G	10/01/2019	65,932 2,257,498	0 18,004,520	0 705,366	0	0	687,956	0	21,721,272 /	204,475
LAKE CITY	P	10/01/2019	158,218 610,150	2,581,488 8,464,206	1,024,328 3,841,818	0	0	0	49,564	16,630,644 /	0
LAKE HELEN	P	10/01/2019	1,055 12,855	207,101 659,865	0 409,916	138,543	0	0	0	1,429,335 /	0
LAKE MARY	F	10/01/2019	27,849 608,423	0 9,069,164	0 6,982,450	2,417,619	0	0	44,484	19,061,021 /	0
LAKE MARY	P	10/01/2019	44,276 1,040,657	3,094,480 10,088,070	0 7,746,227	1,156,970	0	0	25,047	23,145,633 /	104,118
LAKE PARK (RETIRED)	P	10/01/2019	0 50,090	0 1,074,718	212,462 0	0	0	0	0	1,337,270 /	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			
LAKE WALES	F	10/01/2019	159,378	257,124	30,369							
			355,309	5,133,902	2,405,170	819,377	0	0	2,970	9,157,659	/	0
LAKE WALES	G	10/01/2019	43,799	361,681	223,024							
			687,609	6,532,856	3,354,095	0	0	0	517	11,202,547	/	367,336
LAKE WALES	P	10/01/2019	172,641	477,495	50,615							
			604,225	9,069,185	4,074,744	1,433,909	0	0	447	15,882,367	/	0
LAKE WORTH	F	10/01/2019	363,575	0	0							
			1,094,723	31,740,515	9,567,517	4,259,489	0	0	23,448	47,002,371	/	18,377,540
LAKE WORTH	G	10/01/2019	749,040	0	0							
			2,044,354	44,202,599	14,776,631	9,792,668	0	0	82,208	71,483,084	/	3,224,248
LAKE WORTH	P	10/01/2019	829,668	0	0							
			2,024,315	18,282,971	7,477,635	4,718,925	0	0	27,724	33,305,790	/	481,436
LAKELAND	F	10/01/2019	981,146	6,714,143	4,398,174							
			630,705	56,268,427	19,796,580	5,611,280	5,083,548	0	218,017	99,265,986	/	1,677,717
LAKELAND	G	10/01/2019	59,426,731	72,640,667	29,619,622							
			7,166,906	271,015,324	149,017,734	70,300,972	0	0	71,103,181	588,084,775	/	23,426,862
LAKELAND	P	10/01/2019	437,981	19,903,167	3,509,213							
			2,678,203	56,868,118	34,554,795	8,704,028	0	0	176,876	126,478,629	/	5,830,087
LANTANA	F	09/30/2019	224,267	0	0							
			404,654	30,704,852	7,112,176	5,104,126	0	1,886,542	244,135	45,192,482	/	2,221,578
LANTANA	P	10/01/2019	26,154	2,486,141	0							
			169,377	8,696,645	3,547,054	1,535,232	0	0	139,447	16,321,156	/	192,235
LARGO	PF	10/01/2019	0	18,769,702	0							
			11,221,056	71,569,858	36,582,756	12,792,980	0	0	3,733	150,932,619	/	6,389,908
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	6,437	0	49,578							
			91,540	1,433,518	722,149	0	0	0	2,298	2,300,924	/	0
LAUDERHILL	F	10/01/2019	-66,949	0	0							
			2,309,824	57,681,730	14,451,387	11,803,314	2,142,727	1,000,000	0	89,322,033	/	828,958
LAUDERHILL	G	10/01/2018	12,831	4,240,354	0							
			131,293	13,967,795	4,904,385	850,000	2,641,380	0	0	26,748,038	/	520,048
LAUDERHILL	P	10/01/2019	54,875	9,840,705	0							
			1,018,930	32,293,520	9,384,634	11,643,896	6,613,847	2,186,588	120,218	72,916,777	/	2,167,823

**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		
LAUDERHILL (C&M)	G	10/01/2019	245,528 3,688,841	3,231,087 17,526,342	0 7,263,094		0	400,000	140,411	32,214,481 /	1,449,616
LEESBURG	F	10/01/2019	33,365 535,405	0 12,248,512	249,672 5,068,607	2,029,438	0	0	23,853	20,141,146 /	0
LEESBURG	G	10/01/2019	88,498 928,655	5,787,907 16,490,597	0 6,942,733	8,094,067	0	0	35,012	38,297,445 /	47,039
LEESBURG	P	10/01/2019	0 830,323	3,200,747 12,190,258	124,952 5,918,133	0	0	0	0	22,264,413 /	117,219
LIGHTHOUSE POINT	PF	10/01/2019	0 238,879	3,848,599 12,262,432	0 7,617,572	2,574,580	0	0	0	26,542,062 /	147,491
LIVE OAK	F	10/01/2018	3,045 10,435	0 1,252,593	0 493,871	0	0	0	0	1,759,944 /	0
LONGBOAT KEY	F	10/01/2019	75,050 744,121	0 11,843,306	0 4,620,897	1,659,548	0	0	7,516	18,935,406 /	0
LONGBOAT KEY	G	10/01/2019	44,060 417,311	0 6,952,854	0 2,712,793	974,272	0	0	4,482	11,096,808 /	0
LONGBOAT KEY	P	10/01/2019	29,768 293,367	0 4,697,542	0 1,832,838	658,245	0	0	3,033	7,508,727 /	0
LONGWOOD	PF	10/01/2019	83,153 181,289	2,920,776 9,306,197	0 5,781,123	1,953,898	0	2,416,865	0	22,643,301 /	2,416,865
LYNN HAVEN	F	10/01/2019	11,706 113,041	677,125 4,035,274	324,871 1,276,624	700,733	0	0	44,179	7,095,195 /	0
LYNN HAVEN	G	10/01/2019	10,907 211,866	2,667,068 8,504,356	0 5,288,069	1,901,456	0	0	32,571	18,551,151 /	538,215
LYNN HAVEN	P	10/01/2019	5,477 104,373	1,327,987 4,231,341	0 2,779,099	897,910	0	0	52,965	9,293,222 /	0
MADISON	PF	10/01/2019	174,356 135,844	822,341 2,726,446	48,707 1,655,022	0	0	0	189,644	5,373,072 /	0
MAITLAND	PF	10/01/2019	48,818 593,564	3,568,181 14,854,647	0 10,879,357	3,044,653	0	0	84,301	32,904,919 /	351,714
MANALAPAN	GP	01/01/2019	1,631,459 0	0 0	0 0	0	0	0	0	1,631,459 /	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							
MARATHON	F	10/01/2018	53,008	1,276,150	0						8,874,070 /	0
			35,948	4,017,176	2,848,870	808,827	0	-165,909	0			
MARCO ISLAND	F	10/01/2019	12,746	0	0						22,211,841 /	0
			714,797	13,536,858	6,067,753	1,879,687	0	0	0			
MARCO ISLAND	P	10/01/2019	45,698	2,436,908	381,057						17,191,695 /	0
			745,717	9,556,806	4,041,416	0	0	0	15,907			
MARIANNA	F	10/01/2017	2,416	0	0						3,544,615 /	0
			47,994	2,351,360	1,142,845	0	0	0	0			
MARIANNA	P	10/01/2017	2,790	0	0						4,518,092 /	0
			49,859	0	4,465,650	0	0	0	207			
MARTIN COUNTY	ERP	07/01/2016	1,200,000	0	0						7,725,387 /	0
			2,437,764	4,087,623	0	0	0	0	0			
MEDLEY	P	10/01/2019	15,083	2,762,658	0						26,025,446 /	192,850
			0	16,637,199	8,514,352	0	0	0	1,903,846			
MEDLEY - GENERAL + ELECTED	G	10/01/2019	0	2,180,829	0						22,314,006 /	35,102
			0	13,788,286	6,359,974	0	0	0	15,083			
MELBOURNE	F	10/01/2019	626,476	0	0						74,398,223 /	7,071,715
			1,979,793	55,733,833	16,235,787	0	0	0	177,666			
MELBOURNE	G	10/01/2019	20,043	1,064,239	284,694						7,630,980 /	2,755
			135,918	3,750,350	2,656,756	0	0	0	281,020			
MELBOURNE	P	10/01/2019	941,094	10,617,328	1,462,314						86,863,935 /	2,692,635
			2,005,732	45,601,848	22,171,466	4,163,980	0	0	99,827			
MELBOURNE - SPECIAL RISK	G	10/01/2019	48,690	0	0						1,449,264 /	0
			24,205	857,412	523,832	0	0	0	4,875			
MELBOURNE BEACH	P	10/01/2019	981	303,837	0						3,451,719 /	0
			120,912	1,978,139	1,060,148	0	0	0	12,298			
MIAMI - ELECTED	G	01/01/2019	40,438	0	0						7,546,162 /	0
			1,010,579	0	6,495,145	0	0	0	0			
MIAMI - FIPO	PF	10/01/2019	10,885,920	191,849,403	21,972,097						1,294,594,760 /	145,476,800
			31,812,600	364,320,109	268,847,840	141,205,321	118,224,670	145,476,800	0			
MIAMI - FIPO (STAFF)	G	10/01/2019	0	428,826	0						2,929,741 /	62,938
			134,748	1,451,148	915,019	0	0	0	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 - FIPO COLA (RETIRED)	PF	01/01/2020	3,903,851 11,408,466	68,800,018 130,650,550	7,879,518 96,412,789	50,638,305	42,397,105	0	0	412,090,602	/	0
MIAMI - GESE	GS	10/01/2019	4,118,273 24,499,308	0 507,320,337	0 201,603,175	0	0	0	3,676,538	733,864,555	/	0
MIAMI - GESE (EXCESS)	GS	10/01/2019	0 0	0 0	0 0	0	0	0	0	0	/	0
MIAMI - GESE (STAFF)	GS	10/01/2019	5,000 64,846	0 3,200,192	0 1,137,601	0	0	0	1,029	4,406,610	/	0
MIAMI - OFF-STREET PARKING	G	10/01/2019	92 64,315	0 21,124,598	0 0	0	0	0	0	21,189,005	/	0
MIAMI BEACH	G	10/01/2019	0 6,099,983	100,746,994 252,685,391	0 181,425,654	68,307,129	42,593,026	14,925,383	283,941	666,499,619	/	14,925,383
MIAMI BEACH	PF	10/01/2019	2,224,536 23,738	0 526,609,486	57,380,303 239,399,206	90,189,681	0	25,499,534	372,823	940,953,661	/	25,499,534
MIAMI SHORES VILLAGE	G	10/01/2019	36,091 1,080,005	0 9,904,316	0 4,663,230	0	0	0	0	15,683,642	/	840,542
MIAMI SHORES VILLAGE	P	10/01/2019	175,923 1,756,702	0 16,053,042	0 8,736,629	0	0	0	0	26,722,296	/	135,306
MIAMI SPRINGS	G	10/01/2019	68,034 542,547	0 12,080,046	0 5,900,253	1,811,008	0	0	41,204	20,360,684	/	332,417
MIAMI SPRINGS	PF	10/01/2019	70,920 1,021,529	0 19,972,654	0 9,444,436	2,673,887	0	0	24,076	33,159,350	/	495,348
MIAMI-DADE COUNTY	ERP	07/01/2018	0 214,522	5,483,016 10,009,940	0 8,888,457	0	0	0	0	24,595,935	/	0
MIDWAY FCD	F	10/01/2019	16,004 0	0 0	0 0	0	6,607,693	0	0	6,623,697	/	0
MILTON	F	10/01/2019	33,488 885,402	221,109 2,863,636	0 1,432,759	0	0	0	0	5,436,394	/	0
MILTON	G	10/01/2019	63,626 492,730	1,408,393 7,075,569	0 3,605,561	1,701,194	0	0	45,538	14,301,535	/	734,148
MILTON	P	10/01/2019	22,592 290,125	749,738 4,206,562	0 2,118,067	937,666	0	0	48,127	8,276,623	/	337,478



**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					
MIRAMAR	F	10/01/2019	1,343,586	0	765,011							
			10,389,857	114,459,563	19,867,918	16,125,067	5,174,217	0	848,819	167,276,400	/	22,150,243
MIRAMAR	G	10/01/2019	513,091	0	0							
			2,075,077	69,530,994	24,882,812	0	12,041,741	3,126,099	97,341	112,072,473	/	3,126,099
MIRAMAR	P	10/01/2019	1,607,293	23,487,782	0							
			3,065,158	81,216,660	27,650,735	30,056,460	21,782,273	524,639	247,101	189,143,899	/	44,202,217
MIRAMAR - MANAGEMENT	G	10/01/2019	273,458	0	0							
			770,642	30,702,946	9,228,300	5,021,706	0	1,955,483	0	47,952,535	/	1,955,483
MONROE COUNTY	ERP	07/01/2019	0	0	0							
			205,082	1,711	0	0	0	0	0	206,793	/	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2020	0	0	0							
			858,354	0	0	0	0	0	0	858,354	/	0
MONTICELLO	F	10/01/2018	11	0	0							
			8,516	601,068	317,762	0	0	0	9,700	917,657	/	0
MONTICELLO	P	10/01/2016	0	0	0							
			1,903,807	0	0	0	0	0	0	1,903,807	/	0
MOUNT DORA	F	10/01/2019	789	0	367,717							
			196,019	4,931,374	2,344,131	1,165,690	0	0	2,544	9,003,176	/	0
MOUNT DORA	G	10/01/2019	1,605	0	855,426							
			160,356	10,342,609	3,661,205	1,390,441	0	664,592	7,875	17,068,359	/	0
MOUNT DORA	P	10/01/2019	1,488	0	597,223							
			293,787	7,603,459	2,379,584	1,407,068	0	0	1,625	12,280,984	/	0
NAPLES	F	10/01/2019	726,510	7,312,693	594,649							
			1,420,875	34,175,203	10,113,290	4,592,216	0	0	285	58,935,151	/	1,392,422
NAPLES	G	10/01/2019	26,029	7,445,489	618,062							
			1,573,069	34,555,812	10,325,278	5,553,647	0	0	120,991	59,976,395	/	0
NAPLES	P	10/01/2019	922,005	6,588,767	586,636							
			1,244,493	31,531,065	9,063,708	4,608,750	0	0	467	54,544,957	/	1,348,323
NEPTUNE BEACH	P	10/01/2019	54,583	1,223,456	101,851							
			242,620	4,739,411	4,093,895	0	0	0	779,675	9,676,141	/	129,786
NEW PORT RICHEY	F	10/01/2019	128,286	0	0							
			210,277	9,563,703	3,317,906	0	0	0	923,726	12,296,446	/	332,308

**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		
NEW PORT RICHEY	P	10/01/2019	281,534 307,565	0 17,692,231	0 7,975,990	3,524,471	0	123,363	310,491	29,594,663 /	326,906
NEW SMYRNA BEACH	F	10/01/2019	441,189 1,286,641	4,350,149 10,501,927	0 5,736,353	1,595,391	0	0	29,410	23,882,240 /	302,992
NEW SMYRNA BEACH	P	10/01/2019	23,699 852,793	2,762,266 7,136,994	2,758,730 2,004,640	2,548,161	0	0	28,083	18,059,200 /	0
NORTH BAY FCD	F	10/01/2019	91,834 67,690	508,500 2,830,538	110,983 1,638,793	0	0	0	16,446	5,231,892 /	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2019	111,609 561,440	1,719,604 33,885,422	0 24,499,451	1,701,055	0	0	5,329	62,473,252 /	0
NORTH BROWARD HOSPITAL	G	07/01/2018	0 4,359,637	0 217,438,178	0 55,098,184	0	88,623,275	0	0	365,519,274 /	0
NORTH COLLIER FCD (was North Naples)	F	10/01/2019	187,549 1,395,195	14,104,565 39,483,628	5,778,510 22,210,787	6,636,124	0	0	903,328	88,893,030 /	283,456
NORTH MIAMI 691 [GPF]	F	10/01/2019	3,790 35,204	0 1,518,844	0 608,788	413,892	0	0	11,708	2,568,810 /	0
NORTH MIAMI 691 [GPF]	G	10/01/2019	185,173 1,719,874	0 74,202,255	0 29,741,978	20,220,458	0	0	572,007	125,497,731 /	0
NORTH MIAMI 691 [GPF]	P	10/01/2019	8,321 77,287	0 3,334,461	0 1,336,529	908,656	0	0	25,705	5,639,549 /	0
NORTH MIAMI 748	P	10/01/2019	88,349 531,287	0 29,549,431	0 35,000,677	15,535,577	0	0	100,174	80,605,147 /	0
NORTH MIAMI BEACH	G	10/01/2019	276,880 1,972,801	0 49,813,337	0 17,144,965	8,330,751	0	4,129,288	194,310	81,473,712 /	104,429
NORTH MIAMI BEACH	PF	10/01/2019	138,551 2,150,841	0 59,071,077	0 32,291,096	7,613,063	314,109	0	0	101,578,737 /	7,535,572
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2019	3,064 101,941	3,608,697 10,948,419	0 3,873,742	1,855,319	0	0	0	20,391,182 /	0
NORTH PORT	F	10/01/2019	169,509 407,874	4,969,785 24,682,887	2,072,367 13,547,450	5,364,209	0	0	12,495	51,201,586 /	273,361

**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 PORT	P	10/01/2019	610,253 546,119	5,884,664 22,684,271	1,998,463 10,542,505	4,222,531	0	0	657,515	45,831,291 /	0
NORTH RIVER FCD	F	10/01/2019	64,298 518,493	3,377,077 9,646,962	430,209 5,988,906	2,153,107	0	0	14,185	22,164,867 /	261,453
OAKLAND PARK	G	10/01/2019	0 207,659	7,351,127 22,302,572	0 7,891,041	3,779,393	0	0	0	41,531,792 /	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	10/01/2019	164,386 1,294,427	9,381,433 34,497,680	0 12,017,881	8,450,170	0	0	811,821	64,994,156 /	4,128,560
OCALA	G	10/01/2019	67,050 4,033,206	17,457,504 84,393,061	0 34,883,302	19,141,150	0	0	387,671	159,587,602 /	3,170,897
OCALA	P	10/01/2019	156,515 2,207,074	10,948,219 33,867,362	0 24,189,265	3,793,997	0	0	69,629	75,092,803 /	2,542,267
OCEAN CITY-WRIGHT FCD	F	10/01/2019	74,756 827,764	317,490 10,014,878	101,462 2,660,423	0	0	0	0	13,996,773 /	0
OCOEE	G	10/01/2019	61,934 858,462	3,026,573 22,945,732	2,244,223 7,578,041	4,694,482	0	0	62,806	41,346,641 /	383,552
OCOEE	PF	10/01/2019	229,765 2,553,818	5,875,225 29,095,283	2,066,445 12,203,303	5,880,969	0	0	529,581	57,375,227 /	2,229,130
OKALOOSA ISLAND FCD	F	10/01/2019	6,855 101,262	1,321,817 4,730,290	231,490 1,886,955	925,599	0	0	78,767	9,125,501 /	0
OKEECHOBEE	F	10/01/2019	23,553 62,797	0 2,714,695	0 1,598,851	0	0	0	41,108	4,358,788 /	116,122
OKEECHOBEE	G	10/01/2019	38,559 80,593	0 3,239,093	0 1,676,554	0	0	0	130,404	4,904,395 /	101,877
OKEECHOBEE	P	10/01/2019	41,905 135,528	0 6,162,644	0 3,329,185	0	0	0	72,271	9,596,991 /	405,194
OKEECHOBEE UTILITY	G	10/01/2019	35,779 172,543	0 5,644,799	0 3,210,732	0	0	0	58,083	9,005,770 /	0
OLDSMAR	F	10/01/2019	0 63,110	1,016,773 3,239,650	0 2,012,510	680,186	0	0	642,652	6,369,577 /	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 COUNTY LIBRARY	G	01/01/2020	0	10,788,290	0							
			124,642	24,724,555	12,562,234	3,441,367	0	0	22,510	51,618,578	/	0
ORANGE PARK	F	10/01/2019	48,443	1,061,941	61,076							
			191,709	3,904,322	1,922,023	743,168	0	0	12,370	7,920,312	/	152,454
ORANGE PARK	G	10/01/2019	2,532	1,654,766	0							
			102,710	5,272,426	3,275,296	1,106,981	0	0	0	11,414,711	/	0
ORANGE PARK	P	10/01/2019	132,172	1,800,828	0							
			537,439	10,088,929	6,622,302	0	0	0	55,999	19,125,671	/	41,757
ORLANDO	F	10/01/2019	0	96,008,970	0							
			9,073,737	116,732,700	126,449,799	27,595,260	17,038,605	49,377,504	0	442,276,575	/	3,381,172
ORLANDO	G	09/30/2019	1,318,295	17,304,298	0							
			2,975,173	96,264,042	79,338,724	13,568,770	6,049,356	6,143,218	0	222,961,876	/	0
ORLANDO	P	10/01/2019	0	165,305,304	127,617,722							
			2,735,023	165,043,838	48,130,139	37,860,204	77,019,041	0	255,726	623,455,545	/	0
ORLANDO AVIATION	G	10/01/2019	481,751	20,462,451	0							
			4,508,073	67,372,931	46,942,526	0	0	0	173,067	139,594,665	/	0
ORLANDO UTILITY	G	10/01/2019	347,827	61,390,922	0							
			14,379,175	176,973,447	89,419,325	43,884,341	27,512,097	12,520,278	661,202	425,766,210	/	0
ORMOND BEACH	F	10/01/2019	88,229	3,828,159	0							
			1,109,038	16,671,482	9,431,133	0	0	0	0	31,128,041	/	279,947
ORMOND BEACH	G	10/01/2019	252,786	6,870,728	0							
			937,321	27,739,976	15,825,865	0	0	0	139,743	51,486,933	/	549,698
ORMOND BEACH	P	10/01/2019	221,690	4,282,942	0							
			1,423,251	19,964,915	10,168,932	0	0	0	145,749	35,915,981	/	147,925
OVIEDO	F	10/01/2019	6,375	4,433,234	0							
			127,971	6,720,856	2,679,334	1,385,133	0	0	140,101	15,212,802	/	323,043
OVIEDO	P	10/01/2019	38,454	8,188,120	0							
			239,520	9,890,316	6,787,965	1,297,213	0	0	6,838	26,434,750	/	31,327
PALATKA	F	10/01/2019	116,384	1,166,919	0							
			214,243	3,687,403	2,567,883	0	0	0	12,087	7,740,745	/	0
PALATKA	G	10/01/2019	112,156	4,048,090	0							
			58,200	6,451,577	7,623,732	0	0	0	11,111	18,282,644	/	352,628

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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			
PALATKA	P	10/01/2019	113,515 339,716	1,816,729 5,528,461	0 3,704,213	0	0	0	26,567	11,476,067 /	181,536
PALM BAY	F	10/01/2019	492,105 2,179,570	14,631,418 33,766,705	673,697 25,460,110	11,440,651	0	0	929,245	87,715,011 /	4,686,295
PALM BAY	G	10/01/2019	0 10,143	0 126,842	0 74,013	0	0	0	9,832	201,166 /	0
PALM BAY	P	10/01/2019	570,456 3,843,826	14,575,222 48,849,719	773,734 34,224,840	11,440,651	0	0	1,240,453	113,037,995 /	2,643,745
PALM BEACH	GPF	09/30/2019	5,620,094 5,333,255	51,135,978 100,872,469	0 30,315,604	25,344,974	17,176,219	12,064	715,268	235,095,389 /	9,891,770
PALM BEACH GARDENS	F	10/01/2019	508,147 4,774,184	13,103,078 51,137,914	5,703,848 27,037,663	11,047,691	0	0	2,344,481	110,968,044 /	7,525,172
PALM BEACH GARDENS	G	10/01/2019	0 25,796	415,605 1,324,201	0 822,610	278,025	0	0	0	2,866,237 /	0
PALM BEACH GARDENS	P	10/01/2019	453,291 3,537,873	286,420 61,276,146	0 24,772,200	9,813,168	0	0	1,753,688	98,385,410 /	16,092,964
PALM COAST (VOL)	F	10/01/2019	0 41,233	664,306 2,116,615	0 1,314,867	444,398	0	0	0	4,581,419 /	0
PALM HARBOR FCD	F	10/01/2019	53,029 2,033,610	835,500 20,384,834	0 5,529,134	0	0	0	40,363	28,795,744 /	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	10/01/2019	57,682 614,440	3,120,736 7,333,934	641,953 2,002,370	1,572,625	0	0	16,529	15,327,211 /	207,637
PALMETTO	P	10/01/2019	66,446 227,597	1,832,098 6,424,307	463,698 3,248,346	1,514,940	0	0	0	13,777,432 /	0
PANAMA CITY	F	10/01/2019	12,798 1,160,214	6,647,223 15,005,566	0 11,524,380	2,919,366	0	0	38,670	37,230,877 /	322,015
PANAMA CITY	P	10/01/2019	15,195 1,194,341	5,708,048 16,463,991	204,525 9,802,550	2,552,803	0	0	35,049	35,906,404 /	351,551
PANAMA CITY (SUPP)	G	10/01/2019	1,961 31,200	502,661 1,601,582	0 994,923	336,263	0	0	0	3,468,590 /	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			
PANAMA CITY BEACH	F	10/01/2018	9,297	0	0	0	0	0	4,876	16,457,917 /	438,102
PANAMA CITY BEACH	G	10/01/2018	16,978	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	6,712	21,752,562 /	158,341
PARKLAND	P	10/01/2019	0	0	0	0	0	0	1,691	2,250,661 /	0
PASCO COUNTY	ERP	07/01/2019	129,271	1,077,500	0	0	0	291,367	5,388	16,824,966 /	0
PEMBROKE PARK COMM SUPP	G	10/01/2019	0	177,977	0	0	0	851,097	0	3,097,667 /	0
PEMBROKE PINES	G	10/01/2019	0	19,839,569	0	0	0	6,503,652	0	197,950,983 /	0
PEMBROKE PINES	PF	10/01/2019	3,262,863	0	0	0	2,468,385	324,138	471,983	686,503,222 /	150,794,174
PENSACOLA	F	10/01/2019	253,756	20,032,017	16,313	0	0	0	117,627	120,827,640 /	1,975,559
PENSACOLA	G	09/30/2018	6,200	0	0	0	0	148,616	0	147,043,426 /	0
PENSACOLA	P	10/01/2019	186,695	11,717,029	0	0	0	0	37,702	105,137,477 /	1,675,440
PERRY	F	10/01/2019	28,593	545,677	80,489	0	0	0	4,670	3,730,991 /	0
PERRY	P	10/01/2019	27,373	1,175,537	207,651	0	0	0	36,309	8,468,490 /	0
PINELLAS PARK	F	10/01/2019	125,492	4,316,259	1,786,268	866,219	0	0	9,639	65,863,021 /	0
PINELLAS PARK	G	10/01/2019	86,281	6,684,063	1,566,718	0	0	0	0	92,333,404 /	0
PINELLAS PARK	P	10/01/2019	123,938	0	0	0	0	0	0	70,397,294 /	89,152
PINELLAS PARK	P	10/01/2019	2,541,068	70,763,469	18,904,929	0	0	0	0	70,397,294 /	89,152

**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		
PLANT CITY	PF	10/01/2019	113,539	8,122,266	0						
			1,546,894	18,044,920	18,355,215	2,177,355	0	0	575	48,359,614	2,498,480
PLANTATION	G	10/01/2019	1,267,238	23,861,842	39,764						
			4,515,945	92,823,069	56,431,667	0	0	0	1,848,064	177,091,461	8,856,381
PLANTATION	P	10/01/2019	1,223,608	28,456,631	0						
			4,371,505	79,303,952	36,963,845	21,328,044	0	0	423,652	171,223,933	29,028,028
PLANTATION (VOL)	F	10/01/2019	37,100	0	0						
			391,117	19,288,646	1,715,283	1,498,059	0	0	48,986	22,881,219	0
POMPANO BEACH	G	10/01/2019	285,113	0	0						
			5,298,070	118,107,051	24,800,430	29,409,852	14,098,949	-136,641	0	191,862,824	4,105,950
POMPANO BEACH	PF	10/01/2019	-2,317,213	0	0						
			2,091,040	128,011,413	55,530,498	3,194,035	49,464,217	9,186,418	0	245,160,408	14,097,667
PORT ORANGE	F	10/01/2019	138,222	3,298,252	0						
			1,525,939	14,646,731	11,260,164	1,461,343	0	0	45,626	32,285,025	112,548
PORT ORANGE	G	10/01/2019	270,402	3,551,534	0						
			618,482	12,480,707	6,973,323	6,904,045	0	2,681,225	0	33,479,718	0
PORT ORANGE	P	10/01/2019	226,055	0	0						
			162,930	26,505,919	10,495,854	3,609,417	0	0	0	41,000,175	0
PORT ST. LUCIE	P	10/01/2019	230,836	10,349,749	1,362,892						
			4,294,255	62,705,589	21,803,573	12,524,756	0	0	477,203	112,794,447	2,061,437
PUNTA GORDA	F	10/01/2019	89	2,358,862	763,746						
			62,876	8,016,878	3,054,293	1,333,752	0	0	0	15,590,496	446,892
PUNTA GORDA	G	10/01/2019	126,639	7,253,589	0						
			253,831	16,655,846	18,375,262	4,830,864	0	0	31,842	47,464,189	2,352,948
PUNTA GORDA	P	10/01/2019	34,487	2,558,510	849,877						
			174,954	8,573,715	4,869,891	1,327,314	0	0	16,041	18,372,707	0
QUINCY	PF	10/01/2019	307,269	764,786	190,357						
			242,840	4,175,770	1,590,174	731,469	0	0	0	8,002,665	0
RIVIERA BEACH	F	10/01/2019	696,401	15,681,588	0						
			1,163,648	41,201,968	19,085,146	17,063,620	0	0	370,201	94,522,170	1,080,970
RIVIERA BEACH	G	10/01/2019	183,632	0	0						
			3,724,051	86,182,931	21,221,750	13,253,044	0	0	151,286	124,414,122	2,894,674

**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			
RIVIERA BEACH	P	09/30/2019	226,247 6,121,431	15,364,790 37,246,599	0 18,450,917	4,038,279	0	0	2,815,875	78,632,388 /	132,640
ROCKLEDGE	F	10/01/2019	13,919 166,903	0 8,516,443	0 2,253,747	1,171,736	0	0	0	12,122,748 /	377,182
ROCKLEDGE	G	10/01/2019	19,192 281,558	0 12,159,194	0 3,188,296	1,688,704	0	0	0	17,336,944 /	249,573
ROCKLEDGE	P	10/01/2019	248,786 205,971	0 10,967,737	0 2,698,940	1,470,432	0	0	0	15,591,866 /	732,916
SAFETY HARBOR	F	10/01/2019	29,076 99,001	1,595,023 5,082,072	0 3,157,045	1,067,015	0	0	1,228,007	9,801,225 /	0
SAINT AUGUSTINE	F	10/01/2019	29,004 479,237	1,559,098 7,011,351	209,194 4,446,451	0	0	0	349,339	13,384,996 /	0
SAINT AUGUSTINE	G	10/01/2019	0 1,204,156	4,704,723 22,079,811	0 4,867,279	7,816,863	3,203,227	0	16,735	43,859,324 /	0
SAINT AUGUSTINE	P	10/01/2019	790,331	10,969,267	3,546,230	4,031,385	0	0	30,478	21,377,384 /	60,741
SAINT CLOUD	G	10/01/2019	183,572 2,089,961	9,613,680 28,613,820	0 15,420,011	6,290,177	0	0	2,897,246	59,313,975 /	708,551
SAINT CLOUD	PF	10/01/2019	160,428 2,949,121	7,875,257 25,247,744	0 13,432,815	5,322,487	0	0	196,226	54,791,626 /	1,074,663
SAINT JOHNS RIVER PW PK	G	10/01/2019	610,286 2,370,042	0 94,558,776	0 64,406,745	0	0	124,565	57,801	162,012,613 /	0
SAINT LUCIE COUNTY FCD	F	10/01/2019	2,908,487 6,941,273	0 151,556,734	0 72,833,978	17,139,515	10,231,926	0	801,783	260,810,130 /	37,928,400
SAINT LUCIE COUNTY FCD	G	10/01/2019	32,032 435,195	1,432,526 7,954,246	13,338 3,165,090	2,476,560	0	0	61,278	15,447,709 /	1,745,096
SAINT PETE BEACH	F	10/01/2019	71,830 519,790	1,692,905 7,019,771	660,033 3,650,563	1,328,108	0	0	20,474	14,922,526 /	12,328
SAINT PETE BEACH	G	10/01/2019	38,275 265,926	961,385 7,278,930	188,771 3,763,568	0	0	0	10,960	12,485,895 /	-372
SAINT PETE BEACH	P	10/01/2019	112,189 762,058	1,080,961 4,954,622	510,029 4,252,588	0	0	0	13,555	11,658,892 /	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					
SAINT PETERSBURG	F	10/01/2019	294,125 1,859,713	0 194,979,866	0 58,589,340	0	13,492,653	0	0	269,215,697	/	20,444,342
SAINT PETERSBURG	G	10/01/2019	781,375 15,604,650	0 295,131,515	0 82,827,219	0	39,485,717	12,023,044	0	445,853,520	/	12,023,044
SAINT PETERSBURG	P	10/01/2019	515,710 9,797,374	0 328,987,008	0 59,249,464	0	28,960,759	0	0	427,510,315	/	28,349,904
SAN CARLOS PARK FCD	F	10/01/2019	0 111,285	3,939,480 11,951,981	0 4,228,820	2,025,382	0	0	0	22,256,948	/	0
SANFORD	F	10/01/2019	103,716 797,989	5,503,438 16,530,758	0 6,891,883	5,157,573	0	0	348,805	34,636,552	/	200,802
SANFORD	P	10/01/2019	109,844 936,575	6,888,334 22,863,705	0 8,850,632	8,549,219	0	0	0	48,198,309	/	0
SANIBEL	G	10/01/2019	134,318 529,469	5,948,125 13,029,978	424,403 9,357,764	2,816,255	0	0	62,122	32,178,190	/	120,289
SANIBEL	P	10/01/2019	24,066 5,578,432	3,253,829 8,646,994	24,827 2,811,618	395,711	0	0	25,588	20,709,889	/	475,812
SARASOTA	F	09/30/2019	529,571 460,330	5,298,441 92,559,487	317,187 36,861,166	19,934,069	0	0	448,676	155,511,575	/	0
SARASOTA	G	09/30/2019	1,406,524 3,692,953	6,738,862 94,709,196	0 29,885,140	18,354,574	0	0	185,764	154,601,485	/	2,000,982
SARASOTA	P	09/30/2019	947,715 1,854,826	38,744,795 102,287,021	0 71,995,443	31,746,017	0	0	195,673	247,380,144	/	1,675,151
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2019	0 7,219,266	91,544,701 90,701,110	0 120,121,427	0	69,857,328	0	0	379,443,832	/	0
SARASOTA-MANATEE AIRPORT	G	10/01/2019	0 0	2,737,279 5,069,708	0 15,209,326	1,468,992	0	0	0	24,485,305	/	0
SATELLITE BEACH	G	10/01/2019	0 70,596	1,137,385 3,623,944	0 2,251,238	760,872	0	0	0	7,844,035	/	206,667
SATELLITE BEACH	PF	10/01/2019	229,596 181,581	2,925,481 9,321,187	0 5,790,434	1,957,046	0	463,969	0	20,869,294	/	463,969
SEBASTIAN	P	10/01/2019	30,168 566,239	784,942 9,980,604	324,014 3,409,669	718,484	0	0	0	15,814,120	/	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	F	10/01/2019	35,248	2,015,171	98,239							
			401,638	5,628,327	4,176,214	1,056,365	0	0	8,880	13,402,322	/	0
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	10/01/2019	139,762	5,987,478	0							
			1,255,287	17,471,716	8,446,244	4,914,227	0	0	118,654	38,096,060	/	0
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2019	0	154,083,000	0							
			1,804,479	233,948,000	231,576,000	0	66,744,000	0	0	688,155,479	/	0
SOUTH MIAMI [GP]	G	10/01/2019	1,635,171	2,988,743	0							
			369,726	8,972,524	4,765,000	0	0	779	58,997	18,672,946	/	0
SOUTH MIAMI [GP]	P	10/01/2019	768,127	4,288,914	0							
			530,568	12,875,772	6,837,882	0	0	1,120	84,660	25,217,723	/	0
SOUTH PASADENA	F	10/01/2019	60,541	1,009,693	111,611							
			246,275	495,185	4,001,833	686,637	0	0	14,181	6,597,594	/	0
SOUTH WALTON FCD	F	10/01/2019	75,319	7,884,620	2,691,184							
			646,222	24,141,710	13,418,053	5,221,145	0	0	25,450	54,052,803	/	1,433,449
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	0	0	0							
			313,638	0	0	0	0	49,593,493	0	49,907,131	/	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	10/01/2019	23,983	0	0							
			576,450	7,252,343	1,900,075	0	0	0	22,375	9,730,476	/	151,245
STARKE	P	10/01/2019	57,944	0	0							
			248,966	0	0	0	0	4,251,406	88,451	4,469,865	/	0
SUNRISE	F	10/01/2019	160,738	9,522,760	0							
			3,674,298	52,286,836	13,514,918	21,508,488	45,581,266	0	0	146,249,304	/	10,175,268

**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			
SUNRISE	G	10/01/2019	96,138	32,260,664	0							
			2,005,372	76,183,769	50,382,034	33,689,598	29,678,683	0	219,197	224,077,061	/	9,970,238
SUNRISE	P	10/01/2019	1,039,202	13,867,277	0							
			2,020,964	80,617,866	48,520,212	12,749,281	0	0	179,387	158,635,415	/	4,630,821
SURFSIDE [GP]	G	10/01/2019	51,702	0	0							
			116,983	5,801,590	2,219,755	551,856	0	262,495	30,156	8,974,225	/	22,743
SURFSIDE [GP]	P	10/01/2019	87,652	0	0							
			198,327	9,835,670	3,763,240	935,583	0	445,019	51,124	15,214,367	/	0
SWEETWATER	P	10/01/2018	851,033	1,730,480	0							
			482,367	6,025,093	2,906,800	0	0	0	31,097	11,964,676	/	0
TALLAHASSEE [GPF]	F	10/01/2019	323,000	20,601,000	0							
			2,026,000	92,118,000	25,957,000	36,514,000	39,698,000	5,250,000	0	222,487,000	/	0
TALLAHASSEE [GPF]	G	10/01/2019	2,532,000	104,425,000	0							
			10,872,000	466,933,000	173,200,000	185,086,000	201,224,000	9,628,000	0	1,153,900,000	/	0
TALLAHASSEE [GPF]	P	10/01/2019	552,000	30,491,000	0							
			3,463,000	136,338,000	58,784,000	54,043,000	58,755,000	-12,690,000	0	329,736,000	/	0
TAMARAC	F	10/01/2019	0	0	0							
			4,460,644	84,464,687	23,079,514	0	0	0	143,057	111,861,788	/	0
TAMARAC	G	10/01/2019	0	0	0							
			6,066,481	40,892,470	7,561,900	0	0	404,140	25,400	54,899,591	/	404,140
TAMARAC	P	10/01/2019	25,799	0	0							
			504,780	4,064,339	0	0	1,061,007	0	426,422	5,229,503	/	0
TAMARAC - ELECTED	G	10/01/2019	0	8,010,204	0							
			497,408	25,522,169	15,854,681	5,358,550	0	0	13,600	55,229,412	/	0
TAMPA	G	10/01/2019	2,558,433	0	0							
			3,162,863	428,042,649	215,954,247	67,029,000	0	0	1,598,319	715,148,873	/	10,968,619
TAMPA	PF	10/01/2019	2,941,102	0	0							
			29,347,325	940,977,592	267,775,127	0	0	31,728,159	4,648,044	1,268,121,261	/	50,876,452
TAMPA PF (STAFF)	G	10/01/2018	0	0	0							
			914,447	0	0	0	0	0	0	914,447	/	0
TARPON SPRINGS	F	10/01/2019	86,938	0	0							
			805,711	17,630,715	4,568,084	4,246,022	0	0	123,656	27,213,814	/	107,219

**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		
TARPON SPRINGS	P	10/01/2019	60,094	3,992,646	0						
			1,096,900	14,656,618	9,232,314	0	0	0	29,470	29,009,102	1,235,248
TAVARES	F	10/01/2019	102,326	1,246,995	0						
			108,949	3,123,599	3,146,713	587,235	0	0	34,712	8,281,105	0
TAVARES	P	10/01/2019	24,128	2,121,754	0						
			202,399	4,983,653	5,142,238	909,480	0	0	50,703	13,332,949	189,300
TEMPLE TERRACE	F	10/01/2019	191,852	3,813,866	1,196,718						
			660,643	12,603,465	5,994,332	4,057,136	0	0	186,770	28,331,242	285,973
TEMPLE TERRACE	P	10/01/2019	269,457	4,353,539	1,144,493						
			548,317	13,017,611	5,963,060	3,851,388	0	0	481,909	28,665,956	464,438
TEQUESTA	G	10/01/2019	45,991	855,995	265,262						
			159,551	3,262,346	1,111,817	523,361	0	0	12,593	6,211,730	0
TEQUESTA [PF]	F	10/01/2019	203,303	1,607,614	488,684						
			172,743	5,904,602	2,256,729	953,379	0	0	14,766	11,572,288	245,043
TEQUESTA [PF]	P	10/01/2019	704,360	701,225	213,172						
			78,244	2,575,529	984,423	415,809	0	0	23,297	5,649,465	0
TITUSVILLE	G	10/01/2019	57,108	8,364,769	2,800						
			1,739,835	35,256,115	8,670,203	7,598,007	0	0	17,637	61,671,200	0
TITUSVILLE	PF	10/01/2019	402,581	10,906,634	0						
			514,831	29,240,871	13,321,471	8,346,561	0	0	262,372	62,470,577	0
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	257,643	23,328,895	0						
			2,434,242	77,806,948	40,545,990	11,412,536	0	541,208	77,058	156,250,404	2,206,567
UMATILLA	P	10/01/2019	3,255	307,874	0						
			19,109	980,949	609,377	205,957	0	0	0	2,126,521	0
VALPARAISO	PF	10/01/2019	2,625	440,138	0						
			27,319	1,402,371	871,171	294,437	0	0	0	3,038,061	0
VENICE	F	10/01/2019	39,600	3,694,289	1,268,558						
			496,520	12,072,945	6,055,508	2,703,819	0	0	14,396	26,316,843	0
VENICE	P	10/01/2019	64,429	4,062,982	0						
			1,236,288	20,566,702	8,235,190	3,740,304	0	0	0	37,905,895	791,353
VERO BEACH	F	10/01/2019	9,715	1,166,865	295,231						
			527,543	3,553,336	874,200	1,192,754	0	0	1,457	7,618,187	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			
VERO BEACH	G	10/01/2019	1,333	9,442,127	0							
			0	45,604,067	36,468,329	4,909,942	0	0	0	96,425,798	/	0
VERO BEACH	P	10/01/2019	502,942	1,142,118	0							
			949,714	25,435,786	11,973,139	4,199,608	0	0	505,972	43,697,335	/	741,620
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	75,276	0	0							
			201,185	14,116,427	2,606,626	0	0	0	29,027	16,970,487	/	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2019	511,047	1,906,569	536,183							
			1,496,046	16,516,396	6,083,294	0	0	0	742,255	26,307,280	/	0
VILLAGE OF PALM SPRINGS	G	10/01/2019	20,291	423,837	0							
			625,569	16,643,608	6,775,278	2,587,151	0	0	0	27,075,734	/	0
VILLAGE OF PALM SPRINGS	PF	10/01/2019	28,493	0	0							
			716,104	20,849,691	7,425,711	2,958,904	0	0	0	31,978,903	/	472,723
VOLUSIA COUNTY (VOL)	F	10/01/2019	0	0	0							
			3,529,892	1,689,333	0	0	0	0	0	5,219,225	/	0
WAUCHULA	GP	10/01/2019	0	2,828,029	0							
			175,533	9,010,687	5,597,548	1,891,854	0	0	0	19,503,651	/	0
WEST MANATEE FCD	F	10/01/2019	136,417	2,827,756	805,995							
			210,674	8,479,549	5,377,030	930,957	0	0	260,433	18,507,945	/	0
WEST MELBOURNE	P	10/01/2019	28,670	2,270,917	650,342							
			144,856	7,430,007	3,604,165	1,587,015	0	0	10,315	15,705,657	/	29,795
WEST PALM BEACH	F	09/30/2019	794,712	21,447,688	10,421,715							
			2,372,189	116,430,173	54,240,045	25,957,472	0	2,210,939	0	233,874,933	/	66,368,818
WEST PALM BEACH	G	09/30/2019	0	0	0							
			292,775	28,783,794	8,785,188	3,040,484	3,975,951	4,124,490	3,201,380	45,801,302	/	0
WEST PALM BEACH	P	09/30/2019	4,518,327	53,529,656	0							
			4,321,718	199,986,002	65,582,566	57,285,947	0	0	1,781,991	383,442,225	/	59,683,736
WILLISTON	G	10/01/2018	3,948	664,884	0							
			18,729	2,092,981	1,484,284	421,406	0	0	0	4,686,232	/	33,441
WILLISTON	P	10/01/2019	10,892	388,797	0							
			24,132	1,238,788	769,551	260,092	0	0	0	2,692,252	/	231,404
WILTON MANORS (VOL)	F	10/01/2019	86,871	0	0							
			16,235	1,114,772	590,805	0	0	0	508,935	1,299,748	/	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		
WILTON MANORS [GP]	G	10/01/2019	23,051	0	0						
			126,069	8,656,599	4,587,807	0	0	0	805,782	12,587,744	61,561
WILTON MANORS [GP]	P	10/01/2019	15,934	0	0						
			146,179	10,037,515	5,319,664	0	0	0	933,673	14,585,619	0
WINTER GARDEN	G	10/01/2019	68,047	757,533	1,007,054						
			970,659	18,865,580	6,440,221	2,189,585	0	0	136,609	30,162,070	183,960
WINTER GARDEN	PF	10/01/2019	105,182	3,763,152	1,794,463						
			2,327,287	23,971,267	8,163,133	4,430,248	0	0	170,095	44,384,637	448,742
WINTER HAVEN	F	10/01/2019	57,443	810,079	242,667						
			2,309,525	19,216,520	7,562,841	3,654,495	0	0	259,441	33,594,129	643,615
WINTER HAVEN	G	10/01/2019	116,761	5,451,293	0						
			2,024,941	41,827,350	15,846,284	7,887,113	0	0	34,157	73,119,585	3,667,410
WINTER HAVEN	P	10/01/2019	60,893	5,382,778	0						
			625,279	19,496,451	7,667,232	1,873,177	0	0	177,951	34,927,859	850,462
WINTER PARK	F	10/01/2019	19,937	0	0						
			1,603,672	17,458,160	3,048,282	3,442,141	0	33,009,627	0	58,581,819	2,786,858
WINTER PARK	P	10/01/2019	15,369	0	0						
			1,343,775	16,580,372	2,203,804	3,535,517	0	30,373,692	7,189	54,045,340	1,025,204
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
<b>Municipalities and Special Districts:</b>											
	482		361,058,150	3,752,480,072	382,642,229						
			955,894,541	21,744,766,382	9,431,727,716	3,918,237,717	1,836,515,243	890,973,920	374,754,440	42,899,541,530	1,954,838,907
<b>School Board Early Retirement Programs</b>											
	6		1,329,271	6,560,516	0						
			4,833,283	19,089,642	31,148,625	0	0	336,865	9,376	63,288,826	0
<b>Grand Totals:</b>											
	488		362,387,421	3,759,040,588	382,642,229						
			960,727,824	21,763,856,024	9,462,876,341	3,918,237,717	1,836,515,243	891,310,785	374,763,816	42,962,830,356	1,954,838,907

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees only</li> <li>• P = Police Officers only</li> <li>• F = Firefighters only</li> <li>• PF = Police Officers and Firefighters only</li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers only</li> <li>• GF = General Employees and Firefighters only</li> <li>• GS = General and Sanitation Employees only</li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers only</li> <li>• ERP = Early Retirement Program</li> </ul>
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Plan Change	Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.
Market Value of Assets	The market value of assets, including DROP accounts.
Liability for	
Ret. & Ben.	The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to below as "Inact").
EE Contrib	The amount of active employee contributions, including if applicable, accumulated interest. Some plans do not refund all or may refund only a portion of employee contributions.
Actives	The balance of the actuarially determined present value of accrued benefits of current employees.
Total PVAB	The sum of the liabilities for Ret & Ben, EE Contrib and Actives (includes DROP accounts)
FASB 35 Ratio	The percentage ratio of (Market Value of Assets) / (Total PVAB)
Ratio of Assets/ Liabilities	
Inact	Total assets divided by liability for the inactives. If assets are equal to or greater than the liability, "100 percent" (funded) is shown under heading "Inact".
Contr	Total assets <u>less</u> the liability for the inactives <i>divided</i> by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading.  The formula for determining the percent is:
	<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	10/01/2019	N	None	28,911,410	25,729,521	0	8,238,884	33,968,405	85.1%	100.0%	0.0%	38.6%
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%	0.0%	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 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%
ALTAMONTE SPRINGS	G	10/01/2019	N	None	30,803,268	7,553,059	193,641	12,478,217	20,224,917	152.3%	100.0%	100.0%	100.0%
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%	0.0%	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%	0.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2019	N	None	26,524,439	7,760,620	458,461	14,809,524	23,028,605	115.2%	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	381,016	10,899,213	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%
APOPKA	F	10/01/2019	N	None	44,394,241	29,081,347	4,366,461	10,483,522	43,931,330	101.1%	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	G	10/01/2019	N	None	54,537,542	37,122,140	3,927,794	15,730,382	56,780,316	96.1%	100.0%	100.0%	85.7%
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	P	10/01/2019	N	None	57,662,870	34,013,087	3,970,174	19,782,779	57,766,040	99.8%	100.0%	100.0%	99.5%
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%
ARCADIA	G	01/01/2020	N	None	3,451,583	2,038,155	0	1,248,968	3,287,123	105.0%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	53.3%
ARCADIA	PF	10/01/2019	N	After	9,740,121	8,403,690	434,971	1,257,349	10,096,010	96.5%	100.0%	100.0%	71.7%
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%
ATLANTIC BEACH	G	10/01/2019	N	None	20,497,952	15,806,885	1,133,300	5,007,661	21,947,846	93.4%	100.0%	100.0%	71.0%
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	P	10/01/2019	N	None	12,349,591	8,288,263	901,960	4,505,944	13,696,167	90.2%	100.0%	100.0%	70.1%
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
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%
AUBURNDALE	F	10/01/2019	N	None	7,928,982	7,588,149	464,065	995,424	9,047,638	87.6%	100.0%	73.4%	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	G	10/01/2019	N	After	20,565,634	14,251,542	596,021	10,152,275	24,999,838	82.3%	100.0%	100.0%	56.3%
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	P	10/01/2019	N	None	13,144,317	9,579,429	480,732	3,911,745	13,971,906	94.1%	100.0%	100.0%	78.8%
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%
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%
AVON PARK	F	10/01/2019	N	None	6,420,312	5,272,162	290,386	882,969	6,445,517	99.6%	100.0%	100.0%	97.1%
AVON PARK	F	10/01/2018	N	After	6,198,474	5,242,303	265,796	744,885	6,252,984	99.1%	100.0%	100.0%	92.7%
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	P	10/01/2019	N	After	6,393,540	7,111,501	0	0	7,111,501	89.9%	89.9%	0.0%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2017	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%
BAL HARBOUR VILLAGE	G	10/01/2019	N	None	14,777,318	15,305,262	623,003	2,849,075	18,777,340	78.7%	96.6%	0.0%	0.0%
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	P	10/01/2019	N	After	23,998,838	22,245,870	1,576,422	4,627,650	28,449,942	84.4%	100.0%	100.0%	3.8%
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%
BARTOW	F	10/01/2019	N	After	10,814,702	6,746,034	229,817	4,580,039	11,555,890	93.6%	100.0%	100.0%	83.8%
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	G	10/01/2019	N	None	30,056,186	17,997,520	3,190,220	10,937,932	32,125,672	93.6%	100.0%	100.0%	81.1%
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	P	10/01/2019	N	After	20,002,542	18,643,428	393,537	3,098,416	22,135,381	90.4%	100.0%	100.0%	31.2%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2017	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%
BAY HARBOR ISLANDS	G	10/01/2019	N	None	9,153,125	3,014,893	1,401,774	4,535,065	8,951,732	102.2%	100.0%	100.0%	100.0%
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	P	10/01/2019	N	None	11,964,136	3,227,946	1,192,805	6,235,093	10,655,844	112.3%	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 MEDICAL CENTER	G	01/01/2020	N	None	109,556,035	115,501,640	0	0	115,501,640	94.9%	94.9%	0.0%	0.0%
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%
BELLE GLADE	G	10/01/2019	N	None	19,715,394	8,433,838	1,314,756	5,393,306	15,141,900	130.2%	100.0%	100.0%	100.0%
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 (RETIRED)	PF	10/01/2019	N	None	6,284,620	3,368,049	0	0	3,368,049	186.6%	100.0%	0.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2018	N	After	6,191,418	3,411,739	0	0	3,411,739	181.5%	100.0%	0.0%	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	10/01/2017	N	After	5,979,892	2,841,752	0	0	2,841,752	210.4%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
BELLEAIR	P	10/01/2019	N	None	4,292,177	3,824,037	211,356	811,929	4,847,322	88.5%	100.0%	100.0%	31.6%
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%
BELLEVUE	P	10/01/2019	N	None	3,925,434	2,220,358	187,981	1,411,648	3,819,987	102.8%	100.0%	100.0%	100.0%
BELLEVUE	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%
BELLEVUE	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%
BELLEVUE	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%
BELLEVUE	P	10/01/2015	N	None	3,218,777	2,102,394	145,402	976,010	3,223,806	99.8%	100.0%	100.0%	99.5%
BOCA GRANDE FCD	F	10/01/2019	N	None	9,624,659	2,530,360	253,190	6,886,884	9,670,434	99.5%	100.0%	100.0%	99.3%
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 RATON	G	10/01/2019	N	After	224,159,937	162,800,096	23,626,952	42,039,293	228,466,341	98.1%	100.0%	100.0%	89.8%
BOCA RATON	G	10/01/2018	N	None	227,846,634	160,151,517	24,124,041	43,783,079	228,058,637	99.9%	100.0%	100.0%	99.5%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	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	PF	10/01/2019	N	After	400,792,011	357,599,212	35,243,138	109,512,985	502,355,335	79.8%	100.0%	100.0%	7.3%
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 EXECUTIVE	G	10/01/2019	N	None	48,230,289	47,252,705	5,794,606	12,917,876	65,965,187	73.1%	100.0%	16.9%	0.0%
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 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	10/01/2019	N	None	73,803,033	56,367,229	4,907,525	22,497,386	83,772,140	88.1%	100.0%	100.0%	55.7%
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	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%
BOYNTON BEACH	F	10/01/2019	N	After	122,497,336	113,236,657	10,588,733	28,841,528	152,666,918	80.2%	100.0%	87.5%	0.0%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	G	10/01/2019	N	After	184,018,384	146,086,672	11,553,866	34,169,971	191,810,509	95.9%	100.0%	100.0%	77.2%
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	P	10/01/2019	N	After	107,300,912	107,919,753	6,223,524	22,637,352	136,780,629	78.4%	99.4%	0.0%	0.0%
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%
BRADENTON	F	10/01/2019	N	None	57,512,150	38,176,691	3,877,911	13,975,405	56,030,007	102.6%	100.0%	100.0%	100.0%
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	P	10/01/2019	N	After	77,531,365	60,897,003	4,070,596	17,493,255	82,460,854	94.0%	100.0%	100.0%	71.8%
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%
BROOKSVILLE	F	10/01/2019	N	None	6,893,125	5,180,887	168,735	1,807,950	7,157,572	96.3%	100.0%	100.0%	85.4%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	P	10/01/2018	N	None	7,382,750	5,132,609	0	0	5,132,609	143.8%	100.0%	0.0%	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	N	None	4,930,633	280,500	75,895	2,958,707	3,315,102	148.7%	100.0%	100.0%	100.0%
BROOKSVILLE	P	10/01/2015	Y	After	4,930,633	292,970	75,895	3,071,889	3,440,754	143.3%	100.0%	100.0%	100.0%
BUNNELL	F	10/01/2016	N	After	566,535	324,305	0	138,573	462,878	122.4%	100.0%	0.0%	100.0%
BUSHNELL	G	10/01/2019	N	None	3,639,731	1,200,251	0	1,348,131	2,548,382	142.8%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
CAPE CORAL	F	10/01/2019	N	After	192,637,716	174,646,871	12,092,575	40,934,004	227,673,450	84.6%	100.0%	100.0%	14.4%
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	G	10/01/2019	N	After	313,030,641	257,657,744	31,609,365	62,333,695	351,600,804	89.0%	100.0%	100.0%	38.1%
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%
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	P	10/01/2019	N	After	182,704,415	143,708,124	13,345,201	50,867,721	207,921,046	87.9%	100.0%	100.0%	50.4%
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%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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%
CASSELBERRY	PF	10/01/2019	N	After	27,511,305	8,023,403	676,083	12,030,225	20,729,711	132.7%	100.0%	100.0%	100.0%
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%
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	10/01/2019	N	None	3,598,272	2,354,798	0	0	2,354,798	152.8%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2018	N	None	3,566,898	2,709,051	0	0	2,709,051	131.7%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2017	N	None	3,842,781	3,162,699	0	0	3,162,699	121.5%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2016	N	After	4,361,517	3,360,997	0	0	3,360,997	129.8%	100.0%	0.0%	100.0%
CLEARWATER	F	10/01/2015	N	After	4,615,299	3,771,835	0	0	3,771,835	122.4%	100.0%	0.0%	100.0%
CLEARWATER	GPF	01/01/2020	N	After	1,120,895,937	695,120,392	64,188,492	196,171,441	955,480,325	117.3%	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%
CLERMONT	F	10/01/2018	N	None	16,128,326	1,401,625	0	10,696,236	12,097,861	133.3%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
CLERMONT (RETIRED)	G	10/01/2018	N	None	323,262	363,464	0	0	363,464	88.9%	88.9%	0.0%	0.0%
CLERMONT (RETIRED)	G	10/01/2016	N	After	358,184	388,699	0	0	388,699	92.1%	92.1%	0.0%	0.0%
CLEWISTON	G	10/01/2019	N	None	12,431,958	9,645,594	0	3,442,899	13,088,493	95.0%	100.0%	0.0%	80.9%
CLEWISTON	G	10/01/2018	N	None	12,554,337	9,506,623	0	3,457,572	12,964,195	96.8%	100.0%	0.0%	88.1%

**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
CLEWISTON	G	10/01/2017	N	None	11,837,100	8,248,716	0	3,899,275	12,147,991	97.4%	100.0%	0.0%	92.0%
CLEWISTON	G	10/01/2016	N	After	10,841,227	8,124,947	0	3,874,964	11,999,911	90.3%	100.0%	0.0%	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%	0.0%	55.6%
COCOA	F	10/01/2019	N	After	20,497,107	23,450,727	1,337,026	2,956,501	27,744,254	73.9%	87.4%	0.0%	0.0%
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	G	10/01/2019	N	After	13,939,606	15,045,587	59,383	827,701	15,932,671	87.5%	92.6%	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	P	10/01/2019	N	After	31,345,464	23,523,046	1,852,657	6,858,752	32,234,455	97.2%	100.0%	100.0%	87.0%
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 BEACH	F	10/01/2019	N	After	15,055,043	11,084,912	721,681	3,573,613	15,380,206	97.9%	100.0%	100.0%	90.9%
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%
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	G	10/01/2019	N	None	27,217,562	16,484,612	2,113,980	7,907,114	26,505,706	102.7%	100.0%	100.0%	100.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2019	N	None	15,251,916	12,991,247	783,878	3,786,520	17,561,645	86.8%	100.0%	100.0%	39.0%
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%
COOPER CITY	F	10/01/2019	N	None	25,012,185	26,416,194	261,720	1,535,350	28,213,264	88.7%	94.7%	0.0%	0.0%
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	G	10/01/2019	N	None	36,543,852	26,976,228	5,742,279	6,273,029	38,991,536	93.7%	100.0%	100.0%	61.0%
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	P	10/01/2019	N	After	32,984,447	35,743,520	207,502	770,993	36,722,015	89.8%	92.3%	0.0%	0.0%
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%
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 - 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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 - 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%
CORAL GABLES	GPF	10/01/2019	N	After	395,466,087	486,927,899	30,501,424	61,317,607	578,746,930	68.3%	81.2%	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 SPRINGS	F	10/01/2019	N	After	115,886,688	17,456,709	16,815,595	52,432,804	86,705,108	133.7%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2019	Y	After	115,886,688	18,777,848	16,815,595	50,266,809	85,860,252	135.0%	100.0%	100.0%	100.0%
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	G	10/01/2019	N	None	7,851,066	10,168,779	0	0	10,168,779	77.2%	77.2%	0.0%	0.0%
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	P	10/01/2019	N	None	236,923,386	217,321,739	14,983,943	60,398,308	292,703,990	80.9%	100.0%	100.0%	7.6%
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%
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%
CRESCENT CITY	F	10/01/2018	N	None	615,945	171,747	0	150,950	322,697	190.9%	100.0%	0.0%	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	10/01/2019	N	None	1,058,604	818,742	30,265	17,415	866,422	122.2%	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
CRESCENT CITY	P	10/01/2018	N	After	1,011,222	818,546	16,935	1,522	837,003	120.8%	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	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%
DADE CITY	F	10/01/2019	N	None	6,748,071	5,213,467	43,654	2,328,441	7,585,562	89.0%	100.0%	100.0%	64.0%
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	P	10/01/2019	N	After	9,888,402	4,548,458	114,666	4,983,922	9,647,046	102.5%	100.0%	100.0%	100.0%
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%
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%
DANIA BEACH	G	10/01/2019	N	None	24,605,422	23,230,766	2,748,700	1,940,427	27,919,893	88.1%	100.0%	50.0%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DANIA BEACH [PF]	F	10/01/2019	N	After	60,229,225	52,608,809	4,607,834	10,381,011	67,597,654	89.1%	100.0%	100.0%	29.0%
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]	P	10/01/2019	N	After	5,287,966	6,784,812	0	0	6,784,812	77.9%	77.9%	0.0%	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%
DAVENPORT	G	10/01/2019	N	None	151,263	361	42,559	57,941	100,861	150.0%	100.0%	100.0%	100.0%
DAVENPORT	PF	10/01/2019	N	None	142,985	2,925	25,847	434,132	462,904	30.9%	100.0%	100.0%	26.3%
DAVIE	F	10/01/2019	N	None	114,389,354	65,814,701	10,905,943	43,039,291	119,759,935	95.5%	100.0%	100.0%	87.5%
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	P	10/01/2019	N	None	168,811,947	127,628,220	10,283,255	49,705,875	187,617,350	90.0%	100.0%	100.0%	62.2%
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%
DAVIE	P	10/01/2017	N	None	149,871,123	103,590,099	0	64,239,787	167,829,886	89.3%	100.0%	0.0%	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 - GENERAL & MGMT	G	10/01/2019	N	None	79,635,741	36,539,137	2,177,195	25,534,651	64,250,983	123.9%	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
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%
DAYTONA BEACH	PF	10/01/2019	N	None	185,828,568	203,378,338	16,710,108	28,481,381	248,569,827	74.8%	91.4%	0.0%	0.0%
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%
DEERFIELD BEACH	F	10/01/2019	N	None	121,106,804	113,666,526	7,694,059	28,838,918	150,199,503	80.6%	100.0%	96.7%	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	G	10/01/2019	N	None	53,689,057	56,875,984	217,144	431,048	57,524,176	93.3%	94.4%	0.0%	0.0%
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	P	10/01/2019	N	After	41,388,895	63,775,436	0	0	63,775,436	64.9%	64.9%	0.0%	0.0%
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%
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%
DELAND	F	10/01/2019	N	None	17,931,560	11,192,986	1,127,669	5,714,465	18,035,120	99.4%	100.0%	100.0%	98.2%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	G	10/01/2019	N	None	28,774,678	25,941,017	2,332,140	4,167,675	32,440,832	88.7%	100.0%	100.0%	12.0%
DELAND	G	10/01/2018	N	None	30,098,047	25,685,382	2,415,955	4,299,984	32,401,321	92.9%	100.0%	100.0%	46.4%
DELAND	G	10/01/2017	N	After	29,301,888	23,272,714	0	8,476,667	31,749,381	92.3%	100.0%	0.0%	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	P	10/01/2019	N	After	27,961,714	23,772,612	512,210	7,963,154	32,247,976	86.7%	100.0%	100.0%	46.2%
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%
DELRAY BEACH	F	10/01/2019	N	After	120,050,800	127,329,891	6,338,976	26,009,485	159,678,352	75.2%	94.3%	0.0%	0.0%
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	10/01/2019	N	After	142,623,177	100,595,290	5,129,400	26,774,237	132,498,927	107.6%	100.0%	100.0%	100.0%
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%
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	P	10/01/2019	N	After	106,861,770	113,039,269	7,721,779	34,279,715	155,040,763	68.9%	94.5%	0.0%	0.0%
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%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	10/01/2019	N	After	30,827,583	24,140,403	2,805,063	5,882,917	32,828,383	93.9%	100.0%	100.0%	66.0%
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%
DESTIN FCD	F	10/01/2019	N	None	22,130,771	18,938,268	1,161,993	8,121,286	28,221,547	78.4%	100.0%	100.0%	25.0%
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%
DUNEDIN	F	10/01/2019	N	None	29,757,443	17,274,235	2,012,728	9,224,014	28,510,977	104.4%	100.0%	100.0%	100.0%
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%
DUNNELLO	PF	10/01/2019	N	None	2,928,027	894,356	0	150,520	1,044,876	280.2%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2018	N	None	2,777,900	864,759	0	106,697	971,456	286.0%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2017	N	After	2,589,462	496,109	0	428,916	925,025	279.9%	100.0%	0.0%	100.0%
DUNNELLO	PF	10/01/2015	N	None	2,057,563	216,819	0	671,433	888,252	231.6%	100.0%	0.0%	100.0%
EAST LAKE TARPON FCD	F	10/01/2019	N	None	17,738,869	12,408,770	1,255,708	5,456,090	19,120,568	92.8%	100.0%	100.0%	74.7%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	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 NICEVILLE FCD	F	10/01/2019	N	After	1,121,817	817	161,216	519,170	681,203	164.7%	100.0%	100.0%	100.0%
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	10/01/2018	N	None	1,858,731	0	267,126	735,131	1,002,257	185.5%	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	10/01/2019	N	After	15,294,149	7,123,799	1,119,141	5,044,203	13,287,143	115.1%	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	G	10/01/2019	N	None	12,398,463	18,794,129	32,769	222,886	19,049,784	65.1%	66.0%	0.0%	0.0%
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	P	10/01/2019	N	None	10,732,916	12,240,784	474,868	1,222,651	13,938,303	77.0%	87.7%	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%
ENGLEWOOD AREA FCD	F	10/01/2019	N	After	32,380,332	22,835,938	2,375,085	10,182,216	35,393,239	91.5%	100.0%	100.0%	70.4%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	None	22,054,769	17,800,046	1,948,771	7,850,559	27,599,376	79.9%	100.0%	100.0%	29.4%
ENGLEWOOD WATER DISTRICT	G	10/01/2019	N	None	640,691	639,010	0	0	639,010	100.3%	100.0%	0.0%	100.0%
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%
ESTERO FCD	F	10/01/2019	N	None	29,560,565	4,323,060	1,679,816	16,199,952	22,202,828	133.1%	100.0%	100.0%	100.0%
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%
EUSTIS	F	10/01/2019	N	After	10,271,019	8,122,194	416,709	2,016,503	10,555,406	97.3%	100.0%	100.0%	85.9%
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	P	10/01/2019	N	After	21,680,255	16,539,528	640,252	8,421,172	25,600,952	84.7%	100.0%	100.0%	53.4%
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%
FERNANDINA BEACH	G	10/01/2019	N	None	22,555,494	17,792,389	2,663,168	6,284,272	26,739,829	84.4%	100.0%	100.0%	33.4%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	None	16,530,959	17,386,655	2,216,522	4,062,933	23,666,110	69.9%	95.1%	0.0%	0.0%
FERNANDINA BEACH	PF	10/01/2019	N	After	26,416,579	19,527,485	2,549,171	8,344,534	30,421,190	86.8%	100.0%	100.0%	52.0%
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%
FLAGLER BEACH	F	10/01/2019	N	After	1,883,348	498,480	98,449	415,396	1,012,325	186.0%	100.0%	100.0%	100.0%
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	P	10/01/2019	N	After	4,091,519	3,162,417	377,264	388,642	3,928,323	104.2%	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%
FLORIDA CITY	P	10/01/2018	N	None	3,427,201	3,019,616	0	0	3,019,616	113.5%	100.0%	0.0%	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%	0.0%	100.0%
FLORIDA CITY - ELECTED	G	10/01/2018	N	None	3,843,140	0	0	2,671,889	2,671,889	143.8%	100.0%	0.0%	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%	0.0%	100.0%
FORT LAUDERDALE	G	09/30/2019	N	After	666,877,340	472,611,271	33,765,966	150,172,919	656,550,156	101.6%	100.0%	100.0%	100.0%
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%
FORT LAUDERDALE	PF	10/01/2019	N	After	927,340,809	692,917,982	54,807,315	204,711,494	952,436,791	97.4%	100.0%	100.0%	87.7%

**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
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 MEADE	F	10/01/2019	N	None	396,760	287,600	0	120,156	407,756	97.3%	100.0%	0.0%	90.8%
FORT MEADE	F	10/01/2018	N	After	403,020	272,705	0	142,535	415,240	97.1%	100.0%	0.0%	91.4%
FORT MEADE	F	10/01/2017	N	After	382,454	263,412	0	122,632	386,044	99.1%	100.0%	0.0%	97.1%
FORT MEADE	F	10/01/2016	N	After	362,899	269,889	0	112,441	382,330	94.9%	100.0%	0.0%	82.7%
FORT MEADE	F	10/01/2015	N	None	351,907	253,513	0	106,890	360,403	97.6%	100.0%	0.0%	92.1%
FORT MEADE	G	10/01/2019	N	None	5,017,706	4,263,286	0	1,041,320	5,304,606	94.6%	100.0%	0.0%	72.4%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	68.3%
FORT MEADE	P	10/01/2019	N	None	1,205,618	1,304,621	0	0	1,304,621	92.4%	92.4%	0.0%	0.0%
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 MYERS	F	10/01/2019	N	After	103,361,045	108,036,838	5,210,159	16,634,654	129,881,651	79.6%	95.7%	0.0%	0.0%
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%
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	G	10/01/2019	N	After	129,970,678	128,119,311	6,830,373	35,893,526	170,843,210	76.1%	100.0%	27.1%	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
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	P	10/01/2019	N	None	145,195,954	146,312,594	10,610,256	30,309,775	187,232,625	77.5%	99.2%	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	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	10/01/2015	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 PIERCE	GP	09/30/2019	N	None	204,393,903	149,244,609	17,088,893	41,498,107	207,831,609	98.3%	100.0%	100.0%	91.7%
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 SUPP	P	09/30/2019	N	After	15,006,162	8,660,277	3,010,034	3,956,909	15,627,220	96.0%	100.0%	100.0%	84.3%
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 WALTON BEACH	F	10/01/2019	N	After	17,559,808	16,342,092	1,552,357	7,155,091	25,049,540	70.1%	100.0%	78.4%	0.0%
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%
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	G	10/01/2019	N	After	48,423,282	35,534,712	2,196,575	10,384,981	48,116,268	100.6%	100.0%	100.0%	100.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2019	N	After	22,132,402	22,755,740	694,330	2,874,686	26,324,756	84.1%	97.3%	0.0%	0.0%
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%
FROSTPROOF	G	10/01/2019	N	None	1,648,780	584,186	0	367,049	951,235	173.3%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2018	N	None	1,607,675	461,539	0	430,828	892,367	180.2%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2017	N	After	1,523,865	459,806	0	384,197	844,003	180.6%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2016	N	After	1,363,565	433,843	0	344,597	778,440	175.2%	100.0%	0.0%	100.0%
FROSTPROOF	G	10/01/2015	N	None	1,389,126	528,343	0	266,403	794,746	174.8%	100.0%	0.0%	100.0%
FROSTPROOF	P	10/01/2019	N	After	4,260,423	4,042,104	9,019	592,214	4,643,337	91.8%	100.0%	100.0%	35.3%
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%
FRUITLAND PARK	F	10/01/2019	N	After	635,153	19,153	3,663	20,207	43,023	1476.3%	100.0%	100.0%	100.0%
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%
GAINESVILLE	G	10/01/2019	N	None	415,287,016	422,957,960	37,066,495	82,778,080	542,802,535	76.5%	98.2%	0.0%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	PF	10/01/2019	N	None	244,509,406	231,600,170	15,537,104	33,870,311	281,007,585	87.0%	100.0%	83.1%	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%
GOLDEN BEACH	GP	10/01/2019	N	None	10,753,331	4,324,702	0	7,183,672	11,508,374	93.4%	100.0%	0.0%	89.5%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
GREATER NAPLES FCD	F	10/01/2019	N	None	32,740,846	4,091,005	921,714	16,341,978	21,354,697	153.3%	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%
GREEN COVE SPRINGS	P	10/01/2019	N	None	6,010,241	1,287,793	0	2,498,331	3,786,124	158.7%	100.0%	0.0%	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%	0.0%	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%	0.0%	100.0%
GREENACRES	F	10/01/2019	N	None	18,157,232	2,702,359	0	10,489,692	13,192,051	137.6%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
GREENACRES	F	10/01/2015	N	None	9,292,323	1,199,934	0	4,964,911	6,164,845	150.7%	100.0%	0.0%	100.0%
GREENACRES	P	10/01/2019	N	None	20,527,351	5,213,756	0	9,133,607	14,347,363	143.1%	100.0%	0.0%	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%	0.0%	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	P	10/01/2017	N	None	16,464,382	4,588,028	0	6,342,743	10,930,771	150.6%	100.0%	0.0%	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%	0.0%	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%	0.0%	100.0%
GULF BREEZE	P	10/01/2018	N	None	4,821,952	1,568,630	0	1,755,193	3,323,823	145.1%	100.0%	0.0%	100.0%
GULF BREEZE	P	10/01/2017	N	None	4,959,119	2,018,558	0	1,462,853	3,481,411	142.4%	100.0%	0.0%	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%	0.0%	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%	0.0%	100.0%
GULFPORT	F	10/01/2019	N	None	4,967,680	1,889,208	444,526	1,823,643	4,157,377	119.5%	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	G	10/01/2019	N	None	16,801,435	9,960,006	535,364	3,127,229	13,622,599	123.3%	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	P	10/01/2019	N	None	10,944,458	5,752,138	1,420,708	2,662,849	9,835,695	111.3%	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%
HAINES CITY	F	10/01/2019	N	After	7,217,389	6,469,640	743,846	941,796	8,155,282	88.5%	100.0%	100.0%	0.4%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2016	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	G	10/01/2019	N	After	16,397,622	15,432,996	573,781	2,802,677	18,809,454	87.2%	100.0%	100.0%	13.9%
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	P	10/01/2019	N	After	11,072,486	8,720,122	1,397,325	2,021,634	12,139,081	91.2%	100.0%	100.0%	47.2%
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%
HALIFAX HOSPITAL	G	10/01/2018	N	None	280,098,351	280,560,736	0	81,711,828	362,272,564	77.3%	99.8%	0.0%	0.0%
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%
HALLANDALE BEACH	G	10/01/2019	N	None	61,280,980	45,695,846	2,957,467	15,567,361	64,220,674	95.4%	100.0%	100.0%	81.1%
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%	0.0%	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%	0.0%	67.3%
HALLANDALE BEACH	PF	10/01/2019	N	After	180,580,356	189,656,448	11,448,490	38,254,594	239,359,532	75.4%	95.2%	0.0%	0.0%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	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 PM	G	10/01/2019	N	None	18,647,040	17,687,956	716,381	1,977,149	20,381,486	91.5%	100.0%	100.0%	12.3%
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%	0.0%	17.3%
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%
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	10/01/2019	N	After	689,070,423	690,812,402	140,487,804	138,303,641	969,603,847	71.1%	99.7%	0.0%	0.0%
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 - ELECTED	G	10/01/2019	N	None	11,521,120	6,408,277	59,572	2,451,240	8,919,089	129.2%	100.0%	100.0%	100.0%
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 GARDENS	P	10/01/2019	N	None	17,863,693	10,023,150	1,145,852	6,565,043	17,734,045	100.7%	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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
HILLSBOROUGH COUNTY	ERP	07/01/2018	N	None	10,322,045	23,773,891	0	0	23,773,891	43.4%	43.4%	0.0%	0.0%
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%
HOLLEY-NAVARRE FCD	F	10/01/2019	N	None	3,345,690	79,606	279,682	1,406,474	1,765,762	189.5%	100.0%	100.0%	100.0%
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%
HOLLY HILL	F	10/01/2019	N	None	4,853,790	4,272,331	376,485	945,019	5,593,835	86.8%	100.0%	100.0%	21.7%
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	P	10/01/2019	N	None	11,209,075	9,330,989	539,825	2,717,517	12,588,331	89.0%	100.0%	100.0%	49.2%
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%
HOLLYWOOD	F	10/01/2019	N	None	253,973,119	385,105,003	8,998,182	21,861,988	415,965,173	61.1%	65.9%	0.0%	0.0%
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	G	10/01/2019	N	None	345,873,170	453,272,969	23,278,960	70,433,879	546,985,808	63.2%	76.3%	0.0%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	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	P	10/01/2019	N	None	215,913,475	457,028,636	14,280,714	50,054,701	521,364,051	41.4%	47.2%	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	Y	After	263,267,183	385,400,593	15,093,959	35,994,303	436,488,855	60.3%	68.3%	0.0%	0.0%
HOLLYWOOD	P	10/01/2016	N	After	263,267,183	385,400,593	15,093,959	36,437,320	436,931,872	60.3%	68.3%	0.0%	0.0%
HOLLYWOOD	P	10/01/2015	N	After	249,514,617	364,592,087	16,464,142	30,604,431	411,660,660	60.6%	68.4%	0.0%	0.0%
HOLMES BEACH	P	10/01/2019	N	After	9,354,340	7,235,260	314,805	1,335,430	8,885,495	105.3%	100.0%	100.0%	100.0%
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%
HOMESTEAD	F	01/01/2020	N	After	7,724,047	7,807,870	0	0	7,807,870	98.9%	98.9%	0.0%	0.0%
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	P	10/01/2019	N	After	95,236,234	77,739,649	5,626,675	29,363,550	112,729,874	84.5%	100.0%	100.0%	40.4%
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%
HOMESTEAD - General & Hospital	G	10/01/2019	N	None	89,365,048	56,605,312	4,851,583	27,514,020	88,970,915	100.4%	100.0%	100.0%	100.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 - 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%	0.0%	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%	0.0%	79.5%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	99.1%
INDIALANTIC	G	10/01/2019	N	None	1,530,604	1,512,287	0	365,487	1,877,774	81.5%	100.0%	0.0%	5.0%
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	PF	10/01/2019	N	After	8,689,015	7,085,478	345,759	1,373,146	8,804,383	98.7%	100.0%	100.0%	91.6%
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%
INDIAN HARBOUR BEACH	P	10/01/2019	N	None	11,091,184	8,451,110	510,542	2,811,054	11,772,706	94.2%	100.0%	100.0%	75.8%
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%
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 (SUPP)	P	10/01/2019	N	None	313,387	221,667	0	150,171	371,838	84.3%	100.0%	0.0%	61.1%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2018	N	None	272,803	209,128	0	144,236	353,364	77.2%	100.0%	0.0%	44.1%

**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
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2017	N	None	243,683	162,928	0	108,641	271,569	89.7%	100.0%	0.0%	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%	0.0%	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%	0.0%	15.4%
INDIAN RIVER SHORES	G	10/01/2019	N	None	1,167,852	687,465	0	386,558	1,074,023	108.7%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2018	N	None	1,082,203	432,676	0	597,561	1,030,237	105.0%	100.0%	0.0%	100.0%
INDIAN RIVER SHORES	G	10/01/2017	N	None	925,141	446,390	0	486,944	933,334	99.1%	100.0%	0.0%	98.3%
INDIAN RIVER SHORES	G	10/01/2016	N	After	723,443	459,910	0	373,638	833,548	86.8%	100.0%	0.0%	70.5%
INDIAN RIVER SHORES	G	10/01/2015	N	None	590,990	469,188	0	263,004	732,192	80.7%	100.0%	0.0%	46.3%
INDIAN RIVER SHORES	PF	10/01/2019	N	After	18,047,044	13,224,826	860,551	2,388,736	16,474,113	109.5%	100.0%	100.0%	100.0%
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 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%
JACKSON MEMORIAL HOSPITAL	G	01/01/2019	N	None	723,413,631	228,404,025	4,065,831	400,451,673	632,921,529	114.3%	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%
JACKSONVILLE	CO	10/01/2019	N	None	231,692,000	306,616,677	19,136,185	82,424,611	408,177,473	56.8%	75.6%	0.0%	0.0%
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%
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	G	10/01/2019	N	None	1,970,206,000	2,263,890,140	193,534,210	553,133,170	3,010,557,520	65.4%	87.0%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
JACKSONVILLE	G	10/01/2017	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	PF	10/01/2019	N	After	1,958,615,310	2,971,869,999	114,154,202	727,066,444	3,813,090,645	51.4%	65.9%	0.0%	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 - DISABILITY	G	10/01/2015	N	After	9,594,000	9,087,804	0	11,084,248	20,172,052	47.6%	100.0%	0.0%	4.6%
JACKSONVILLE BEACH	F	10/01/2019	N	After	13,886,114	9,015,290	2,325,318	5,103,964	16,444,572	84.4%	100.0%	100.0%	49.9%
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	G	10/01/2019	N	After	57,101,628	43,004,985	11,098,093	13,811,426	67,914,504	84.1%	100.0%	100.0%	21.7%
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	P	10/01/2019	N	After	24,501,172	13,254,382	4,053,274	7,815,919	25,123,575	97.5%	100.0%	100.0%	92.0%
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 PF SENIOR STAFF	G	10/01/2018	N	None	4,489,259	3,112,964	0	0	3,112,964	144.2%	100.0%	0.0%	100.0%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
JACKSONVILLE PF SENIOR STAFF	G	10/01/2015	N	None	4,002,294	4,406,121	0	0	4,406,121	90.8%	90.8%	0.0%	0.0%
JUPITER	P	10/01/2019	N	None	80,864,214	56,835,033	7,452,420	21,654,719	85,942,172	94.1%	100.0%	100.0%	76.6%
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 ISLAND	GPF	10/01/2019	N	None	10,055,740	12,671,187	0	741,341	13,412,528	75.0%	79.4%	0.0%	0.0%
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%
KEY BISCAYNE	PF	10/01/2019	N	After	42,748,398	30,044,232	5,031,270	10,945,366	46,020,868	92.9%	100.0%	100.0%	70.1%
KEY BISCAYNE	PF	10/01/2018	N	After	41,407,878	16,757,424	6,945,777	19,032,905	42,736,106	96.9%	100.0%	100.0%	93.0%
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 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%
KEY WEST	PF	10/01/2019	N	None	111,655,715	84,138,030	6,887,430	33,597,354	124,622,814	89.6%	100.0%	100.0%	61.4%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 HOUSING	G	01/01/2020	N	None	12,507,359	8,934,685	0	2,711,292	11,645,977	107.4%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	45.2%
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%	0.0%	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%	0.0%	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%
KISSIMMEE	F	10/01/2019	N	After	41,786,845	38,113,565	673,429	9,623,244	48,410,238	86.3%	100.0%	100.0%	31.2%
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	G	10/01/2019	N	After	124,229,903	81,182,932	6,934,646	41,100,454	129,218,032	96.1%	100.0%	100.0%	87.9%
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%
KISSIMMEE	P	10/01/2019	N	After	68,505,892	50,071,702	2,533,116	18,032,188	70,637,006	97.0%	100.0%	100.0%	88.2%
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 UTILITY AUTHORITY	G	10/01/2019	N	After	97,483,179	70,221,386	1,926,165	34,132,634	106,280,185	91.7%	100.0%	100.0%	74.2%

**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
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%
LABELLE	F	10/01/2017	N	None	1,548,600	444,530	0	161,843	606,373	255.4%	100.0%	0.0%	100.0%
LABELLE	F	10/01/2016	N	After	1,341,881	141,955	0	342,954	484,909	276.7%	100.0%	0.0%	100.0%
LADY LAKE	P	10/01/2019	N	None	8,880,706	4,032,554	471,396	2,586,696	7,090,646	125.2%	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%
LAKE ALFRED	G	10/01/2019	N	None	5,314,252	3,443,573	501,972	690,694	4,636,239	114.6%	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	PF	10/01/2019	N	None	4,722,762	1,430,124	342,699	2,329,888	4,102,711	115.1%	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%
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 CITY	F	10/01/2019	N	None	10,312,882	8,417,495	318,826	1,380,802	10,117,123	101.9%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE CITY	F	10/01/2015	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	G	10/01/2019	N	None	21,721,272	19,865,020	203,631	2,110,568	22,179,219	97.9%	100.0%	100.0%	78.3%
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	P	10/01/2019	N	None	16,630,644	10,253,403	561,400	2,848,014	13,662,817	121.7%	100.0%	100.0%	100.0%
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 HELEN	P	10/01/2019	N	None	1,429,335	531,210	14,853	389,547	935,610	152.8%	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 MARY	F	10/01/2019	N	After	19,061,021	9,696,218	1,759,877	7,430,968	18,887,063	100.9%	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%
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	P	10/01/2019	N	None	23,145,633	11,991,615	1,145,735	6,345,360	19,482,710	118.8%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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 PARK (RETIRED)	P	10/01/2019	N	None	1,337,270	1,229,846	0	0	1,229,846	108.7%	100.0%	0.0%	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%	0.0%	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 WALES	F	10/01/2019	N	None	9,157,659	6,692,077	840,062	4,097,718	11,629,857	78.7%	100.0%	100.0%	39.7%
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	G	10/01/2019	N	None	11,202,547	7,216,322	1,338,924	2,806,024	11,361,270	98.6%	100.0%	100.0%	94.3%
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	P	10/01/2019	N	After	15,882,367	9,382,625	1,148,502	5,587,023	16,118,150	98.5%	100.0%	100.0%	95.8%
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%
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 WORTH	F	10/01/2019	N	After	47,002,371	63,687,940	553,715	2,853,429	67,095,084	70.1%	73.8%	0.0%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKE WORTH	F	10/01/2015	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	G	10/01/2019	N	After	71,483,084	90,907,401	6,849,958	6,881,641	104,639,000	68.3%	78.6%	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	P	10/01/2019	N	After	33,305,790	47,634,140	776,219	4,247,773	52,658,132	63.2%	69.9%	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%
LAKELAND	F	10/01/2019	N	None	99,265,986	65,022,230	10,369,070	24,054,262	99,445,562	99.8%	100.0%	100.0%	99.3%
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	Y	None	83,835,346	50,619,486	10,535,228	21,557,051	82,711,765	101.4%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2015	N	None	84,190,930	50,619,486	10,524,688	21,567,591	82,711,765	101.8%	100.0%	100.0%	100.0%
LAKELAND	G	10/01/2019	N	None	588,084,775	509,317,007	58,597,680	116,229,076	684,143,763	86.0%	100.0%	100.0%	17.4%
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	P	10/01/2019	N	None	126,478,629	112,146,800	17,303,843	22,616,422	152,067,065	83.2%	100.0%	82.8%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	10/01/2016	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	10/01/2015	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%
LANTANA	F	09/30/2019	N	None	45,192,482	34,366,251	385,757	11,608,602	46,360,610	97.5%	100.0%	100.0%	89.9%
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	P	10/01/2019	N	None	16,321,156	9,819,258	994,328	7,430,804	18,244,390	89.5%	100.0%	100.0%	74.1%
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%
LARGO	PF	10/01/2019	N	After	150,932,619	123,993,256	9,277,221	45,510,967	178,781,444	84.4%	100.0%	100.0%	38.8%
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%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	N	None	2,300,924	1,155,894	63,547	560,340	1,779,781	129.3%	100.0%	100.0%	100.0%
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%
LAUDERHILL	F	10/01/2019	N	None	89,322,033	66,381,877	12,552,938	18,518,918	97,453,733	91.7%	100.0%	100.0%	56.1%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAUDERHILL	F	10/01/2015	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	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%	0.0%	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%	0.0%	36.3%
LAUDERHILL	P	10/01/2019	N	None	72,916,777	53,867,019	23,380,410	2,207,570	79,454,999	91.8%	100.0%	81.5%	0.0%
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 (C&M)	G	10/01/2019	N	None	32,214,481	27,529,178	3,133,567	13,598,704	44,261,449	72.8%	100.0%	100.0%	11.4%
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%
LEESBURG	F	10/01/2019	N	None	20,141,146	13,284,162	1,808,709	6,865,677	21,958,548	91.7%	100.0%	100.0%	73.5%
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	G	10/01/2019	N	After	38,297,445	33,394,318	0	8,830,713	42,225,031	90.7%	100.0%	0.0%	55.5%
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%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LEESBURG	G	10/01/2015	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	P	10/01/2019	N	After	22,264,413	11,556,747	2,695,480	6,932,343	21,184,570	105.1%	100.0%	100.0%	100.0%
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%
LIGHTHOUSE POINT	PF	10/01/2019	N	None	26,542,062	23,680,802	0	0	23,680,802	112.1%	100.0%	0.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2018	N	None	26,504,354	10,311,040	6,588,422	7,038,812	23,938,274	110.7%	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%
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%
LONGBOAT KEY	F	10/01/2019	N	None	18,935,406	30,666,991	359,931	1,812,081	32,839,003	57.7%	61.7%	0.0%	0.0%
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	G	10/01/2019	N	None	11,096,808	11,535,590	530,536	2,369,935	14,436,061	76.9%	96.2%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	P	10/01/2019	N	None	7,508,727	11,300,899	258,024	536,186	12,095,109	62.1%	66.4%	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%
LONGWOOD	PF	10/01/2019	N	None	22,643,301	8,193,723	0	7,932,657	16,126,380	140.4%	100.0%	0.0%	100.0%
LONGWOOD	PF	10/01/2018	N	None	18,173,775	7,360,496	0	7,148,374	14,508,870	125.3%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
LYNN HAVEN	F	10/01/2019	N	After	7,095,195	3,334,365	364,980	2,723,800	6,423,145	110.5%	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	G	10/01/2019	N	None	18,551,151	13,107,022	1,059,485	4,726,000	18,892,507	98.2%	100.0%	100.0%	92.8%
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	P	10/01/2019	N	None	9,293,222	5,530,299	381,678	1,983,394	7,895,371	117.7%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MADISON	PF	10/01/2019	N	After	5,373,072	4,786,213	267,206	1,029,559	6,082,978	88.3%	100.0%	100.0%	31.0%
MAITLAND	PF	10/01/2019	N	None	32,904,919	26,793,439	2,467,323	8,632,371	37,893,133	86.8%	100.0%	100.0%	42.2%
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%
MANALAPAN	GP	01/01/2019	N	None	1,631,459	0	1,631,459	369,240	2,000,699	81.5%	100.0%	100.0%	0.0%
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%
MARCO ISLAND	F	10/01/2019	N	After	22,211,841	8,911,226	204,873	7,551,567	16,667,666	133.3%	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	P	10/01/2019	N	None	17,191,695	9,266,701	352,025	6,322,325	15,941,051	107.8%	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%
MARIANNA	F	10/01/2017	N	None	3,544,615	1,625,593	0	680,261	2,305,854	153.7%	100.0%	0.0%	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%	0.0%	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	10/01/2019	N	None	26,025,446	19,094,315	1,031,170	5,904,223	26,029,708	100.0%	100.0%	100.0%	99.9%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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 - GENERAL + ELECTED	G	10/01/2019	N	None	22,314,006	13,235,902	0	10,466,049	23,701,951	94.1%	100.0%	0.0%	86.7%
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%	0.0%	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%	0.0%	98.1%
MEDLEY - GENERAL + ELECTED	G	10/01/2016	N	None	17,304,524	11,059,369	0	7,510,341	18,569,710	93.2%	100.0%	0.0%	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%	0.0%	74.1%
MELBOURNE	F	10/01/2019	N	None	74,398,223	64,184,405	4,264,646	20,429,173	88,878,224	83.7%	100.0%	100.0%	29.1%
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	G	10/01/2019	N	None	7,630,980	6,177,291	0	175,361	6,352,652	120.1%	100.0%	0.0%	100.0%
MELBOURNE	G	10/01/2018	N	None	7,649,707	5,904,064	0	341,492	6,245,556	122.5%	100.0%	0.0%	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%	0.0%	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	P	10/01/2019	N	None	86,863,935	72,435,168	4,484,433	19,482,661	96,402,262	90.1%	100.0%	100.0%	51.0%
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 - SPECIAL RISK	G	10/01/2019	N	None	1,449,264	768,274	0	623,383	1,391,657	104.1%	100.0%	0.0%	100.0%
MELBOURNE - SPECIAL RISK	G	10/01/2018	N	None	1,353,518	740,959	0	535,964	1,276,923	106.0%	100.0%	0.0%	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%	0.0%	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
MELBOURNE - SPECIAL RISK	G	10/01/2016	N	After	1,064,709	680,135	0	391,829	1,071,964	99.3%	100.0%	0.0%	98.1%
MELBOURNE - SPECIAL RISK	G	10/01/2015	N	After	973,541	640,964	0	294,971	935,935	104.0%	100.0%	0.0%	100.0%
MELBOURNE BEACH	P	10/01/2019	N	None	3,451,719	2,526,451	197,532	1,123,372	3,847,355	89.7%	100.0%	100.0%	64.8%
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%
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%
MIAMI - ELECTED	G	01/01/2019	N	None	7,546,162	10,024,697	0	0	10,024,697	75.3%	75.3%	0.0%	0.0%
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 - FIPO	PF	10/01/2019	N	None	1,294,594,760	1,492,777,590	118,095,723	269,476,158	1,880,349,471	68.8%	86.7%	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 (STAFF)	G	10/01/2019	N	None	2,929,741	1,054,095	298,654	1,071,006	2,423,755	120.9%	100.0%	100.0%	100.0%
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%	0.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2020	N	None	412,090,602	366,157,834	0	36,206,375	402,364,209	102.4%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	83.3%

**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
MIAMI - GESE	GS	10/01/2019	N	None	733,864,555	765,344,472	122,948,157	127,691,328	1,015,983,957	72.2%	95.9%	0.0%	0.0%
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%
MIAMI - GESE (EXCESS)	GS	10/01/2019	N	None	0	4,165,340	0	0	4,165,340	.0%	0.0%	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 (STAFF)	GS	10/01/2019	N	None	4,406,610	4,500,263	273,963	429,754	5,203,980	84.7%	97.9%	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 - OFF-STREET PARKING	G	10/01/2019	N	None	21,189,005	8,349,204	3,830,439	8,673,497	20,853,140	101.6%	100.0%	100.0%	100.0%
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 BEACH	G	10/01/2019	N	After	666,499,619	659,665,668	71,596,490	134,228,832	865,490,990	77.0%	100.0%	9.5%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2019	N	None	940,953,661	1,014,669,448	38,120,210	164,575,097	1,217,364,755	77.3%	92.7%	0.0%	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%
MIAMI SHORES VILLAGE	G	10/01/2019	N	After	15,683,642	10,169,663	1,912,165	3,016,286	15,098,114	103.9%	100.0%	100.0%	100.0%
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	10/01/2019	N	After	26,722,296	20,114,873	2,452,395	5,121,798	27,689,066	96.5%	100.0%	100.0%	81.1%
MIAMI SHORES VILLAGE	P	10/01/2018	N	None	26,445,911	19,760,644	2,336,390	4,753,756	26,850,790	98.5%	100.0%	100.0%	91.5%
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 SPRINGS	G	10/01/2019	N	None	20,360,684	14,545,978	1,729,118	3,051,073	19,326,169	105.4%	100.0%	100.0%	100.0%
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	PF	10/01/2019	N	None	33,159,350	26,437,434	2,863,538	3,387,295	32,688,267	101.4%	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-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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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-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	10/01/2019	N	After	6,623,697	640,773	1,106,528	2,351,006	4,098,307	161.6%	100.0%	100.0%	100.0%
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%
MILTON	F	10/01/2019	N	After	5,436,394	4,532,091	627,444	2,981,815	8,141,350	66.8%	100.0%	100.0%	9.3%
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%
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	G	10/01/2019	N	None	14,301,535	11,576,116	1,782,125	1,461,686	14,819,927	96.5%	100.0%	100.0%	64.5%
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	P	10/01/2019	N	None	8,276,623	6,204,991	314,025	1,472,853	7,991,869	103.6%	100.0%	100.0%	100.0%
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%
MIRAMAR	F	10/01/2019	N	None	167,276,400	151,479,023	10,846,433	40,839,410	203,164,866	82.3%	100.0%	100.0%	12.1%
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	G	10/01/2019	N	After	112,072,473	61,950,788	13,764,885	40,451,908	116,167,581	96.5%	100.0%	100.0%	89.9%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
MIRAMAR	G	10/01/2018	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	P	10/01/2019	N	None	189,143,899	186,962,380	12,188,678	35,399,520	234,550,578	80.6%	100.0%	17.9%	0.0%
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%
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 - MANAGEMENT	G	10/01/2019	N	After	47,952,535	41,885,111	10,280,747	15,283,990	67,449,848	71.1%	100.0%	59.0%	0.0%
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	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	10/01/2016	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	10/01/2015	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%
MONROE COUNTY	ERP	07/01/2019	N	None	206,793	449,739	0	0	449,739	46.0%	46.0%	0.0%	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 VOL F.F. & EMS	F	01/01/2020	N	None	858,354	385,061	0	161,595	546,656	157.0%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	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%	0.0%	74.3%
MONTICELLO	F	10/01/2018	N	After	917,657	292,498	0	291,480	583,978	157.1%	100.0%	0.0%	100.0%
MONTICELLO	F	10/01/2015	N	None	721,100	247,132	0	196,028	443,160	162.7%	100.0%	0.0%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	F	10/01/2019	N	After	9,003,176	5,620,450	661,868	2,919,447	9,201,765	97.8%	100.0%	100.0%	93.2%
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	G	10/01/2019	N	None	17,068,359	15,613,160	775,837	3,015,324	19,404,321	88.0%	100.0%	100.0%	22.5%
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%
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	P	10/01/2019	N	None	12,280,984	5,890,005	1,065,783	3,812,218	10,768,006	114.1%	100.0%	100.0%	100.0%
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%
NAPLES	F	10/01/2019	N	After	58,935,151	59,016,304	1,329,103	10,095,345	70,440,752	83.7%	99.9%	0.0%	0.0%
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	G	10/01/2019	N	After	59,976,395	43,302,162	8,649,342	13,682,437	65,633,941	91.4%	100.0%	100.0%	58.7%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
NAPLES	P	10/01/2019	N	After	54,544,957	54,399,241	2,663,382	12,210,057	69,272,680	78.7%	100.0%	5.5%	0.0%
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%
NEPTUNE BEACH	P	10/01/2019	N	None	9,676,141	8,168,837	708,060	1,031,411	9,908,308	97.7%	100.0%	100.0%	77.5%
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%
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%
NEW PORT RICHEY	F	10/01/2019	N	After	12,296,446	11,042,919	533,613	1,515,981	13,092,513	93.9%	100.0%	100.0%	47.5%
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	P	10/01/2019	N	None	29,594,663	21,671,636	21,178	5,883,955	27,576,769	107.3%	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%	0.0%	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 SMYRNA BEACH	F	10/01/2019	N	None	23,882,240	20,692,333	1,180,523	4,191,700	26,064,556	91.6%	100.0%	100.0%	47.9%
NEW SMYRNA BEACH	F	10/01/2018	N	After	23,141,062	20,995,529	918,067	3,412,237	25,325,833	91.4%	100.0%	100.0%	36.0%
NEW SMYRNA BEACH	F	10/01/2017	N	None	21,244,841	19,780,022	808,403	3,478,300	24,066,725	88.3%	100.0%	100.0%	18.9%
NEW SMYRNA BEACH	F	10/01/2016	N	After	19,383,684	19,162,219	701,099	3,987,984	23,851,302	81.3%	100.0%	31.6%	0.0%
NEW SMYRNA BEACH	F	10/01/2015	N	None	18,122,140	18,801,645	508,260	3,379,629	22,689,534	79.9%	96.4%	0.0%	0.0%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
NEW SMYRNA BEACH	P	10/01/2019	N	None	18,059,200	17,742,729	1,410,126	1,732,032	20,884,887	86.5%	100.0%	22.4%	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%
NORTH BAY FCD	F	10/01/2019	N	After	5,231,892	2,645,706	322,852	1,320,079	4,288,637	122.0%	100.0%	100.0%	100.0%
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%
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 BREVARD HOSPITAL (Parrish)	G	10/01/2019	N	After	62,473,252	24,328,570	0	20,458,637	44,787,207	139.5%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	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 BROWARD HOSPITAL	G	07/01/2018	N	None	365,519,274	154,886,952	0	167,863,116	322,750,068	113.3%	100.0%	0.0%	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%	0.0%	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%	0.0%	89.7%
NORTH COLLIER FCD (was North Naples)	F	10/01/2019	N	After	88,893,030	20,746,877	3,613,564	56,925,171	81,285,612	109.4%	100.0%	100.0%	100.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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]	F	10/01/2019	N	After	2,568,810	2,530,682	0	0	2,530,682	101.5%	100.0%	0.0%	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]	G	10/01/2019	N	After	125,497,731	83,786,607	8,162,314	32,875,708	124,824,629	100.5%	100.0%	100.0%	100.0%
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%
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]	P	10/01/2019	N	After	5,639,549	3,820,897	232,834	1,365,537	5,419,268	104.1%	100.0%	100.0%	100.0%
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 748	P	10/01/2019	N	After	80,605,147	57,580,785	7,968,159	34,651,205	100,200,149	80.4%	100.0%	100.0%	43.5%
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 BEACH	G	10/01/2019	N	None	81,473,712	96,619,301	3,987,610	10,353,492	110,960,403	73.4%	84.3%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2018	N	None	83,212,413	98,017,207	3,728,792	9,679,974	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	PF	10/01/2019	N	None	101,578,737	145,739,672	5,876,735	5,601,764	157,218,171	64.6%	69.7%	0.0%	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 - MANAGEMENT	G	10/01/2019	N	None	20,391,182	20,526,663	548,554	892,562	21,967,779	92.8%	99.3%	0.0%	0.0%
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 PORT	F	10/01/2019	N	After	51,201,586	33,510,875	3,788,219	8,636,273	45,935,367	111.5%	100.0%	100.0%	100.0%
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	P	10/01/2019	N	After	45,831,291	26,612,044	3,857,781	13,080,052	43,549,877	105.2%	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 RIVER FCD	F	10/01/2019	N	None	22,164,867	17,280,436	1,177,071	4,678,446	23,135,953	95.8%	100.0%	100.0%	79.2%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OAKLAND PARK	G	10/01/2019	N	None	41,531,792	37,862,142	188,066	7,868,446	45,918,654	90.4%	100.0%	100.0%	44.2%
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	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%
OCALA	F	10/01/2019	N	None	64,994,156	53,699,207	5,897,929	19,729,021	79,326,157	81.9%	100.0%	100.0%	27.4%
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	G	10/01/2019	N	None	159,587,602	205,484,636	5,377,768	30,885,844	241,748,248	66.0%	77.7%	0.0%	0.0%
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	P	10/01/2019	N	After	75,092,803	53,515,444	6,884,848	24,506,241	84,906,533	88.4%	100.0%	100.0%	60.0%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2019	N	None	13,996,773	14,225,610	936,336	4,556,551	19,718,497	71.0%	98.4%	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
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%
OCOEE	G	10/01/2019	N	After	41,346,641	24,671,966	4,932,698	9,118,004	38,722,668	106.8%	100.0%	100.0%	100.0%
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	PF	10/01/2019	N	After	57,375,227	38,969,002	5,103,293	12,481,921	56,554,216	101.5%	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%
OKALOOSA ISLAND FCD	F	10/01/2019	N	After	9,125,501	13,206,973	699,587	2,267,044	16,173,604	56.4%	69.1%	0.0%	0.0%
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%
OKEECHOBEE	F	10/01/2019	N	None	4,358,788	2,684,763	29,448	550,693	3,264,904	133.5%	100.0%	100.0%	100.0%
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%	0.0%	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%	0.0%	100.0%
OKEECHOBEE	G	10/01/2019	N	None	4,904,395	2,220,718	577,974	1,216,444	4,015,136	122.1%	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	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%	0.0%	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%	0.0%	100.0%
OKEECHOBEE	P	10/01/2019	N	None	9,596,991	5,546,789	476,438	1,664,713	7,687,940	124.8%	100.0%	100.0%	100.0%
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 UTILITY	G	10/01/2019	N	None	9,005,770	3,439,099	89,841	3,742,419	7,271,359	123.9%	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	10/01/2019	N	None	6,369,577	1,359,330	284,017	3,226,677	4,870,024	130.8%	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%
ORANGE COUNTY LIBRARY	G	01/01/2020	N	None	51,618,578	28,418,675	56,136	10,584,481	39,059,292	132.2%	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 PARK	F	10/01/2019	N	After	7,920,312	4,517,994	345,892	2,069,325	6,933,211	114.2%	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
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	G	10/01/2019	N	None	11,414,711	5,910,718	36,663	3,732,353	9,679,734	117.9%	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%
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	P	10/01/2019	N	After	19,125,671	13,584,201	595,117	4,469,416	18,648,734	102.6%	100.0%	100.0%	100.0%
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%
ORLANDO	F	10/01/2019	N	None	442,276,575	309,499,172	40,936,359	124,546,697	474,982,228	93.1%	100.0%	100.0%	73.7%
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	G	09/30/2019	N	None	222,961,876	227,628,956	4,176,802	30,480,818	262,286,576	85.0%	97.9%	0.0%	0.0%
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	P	10/01/2019	N	None	623,455,545	504,008,852	41,941,210	146,204,363	692,154,425	90.1%	100.0%	100.0%	53.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ORLANDO	P	10/01/2017	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%	0.0%	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%	0.0%	86.8%
ORLANDO AVIATION	G	10/01/2019	N	None	139,594,665	105,312,991	0	35,996,285	141,309,276	98.8%	100.0%	0.0%	95.2%
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%	0.0%	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%	0.0%	95.6%
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%	0.0%	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%	0.0%	80.2%
ORLANDO UTILITY	G	10/01/2019	N	After	425,766,210	352,188,807	19,426,350	113,065,290	484,680,447	87.8%	100.0%	100.0%	47.9%
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%
ORMOND BEACH	F	10/01/2019	N	None	31,128,041	25,275,216	2,313,178	10,357,090	37,945,484	82.0%	100.0%	100.0%	34.2%
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	G	10/01/2019	N	None	51,486,933	36,993,101	2,426,124	14,051,496	53,470,721	96.3%	100.0%	100.0%	85.9%
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	P	10/01/2019	N	None	35,915,981	32,824,981	2,409,597	8,853,190	44,087,768	81.5%	100.0%	100.0%	7.7%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
ORMOND BEACH	P	10/01/2017	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%
OVIEDO	F	10/01/2019	N	After	15,212,802	8,546,971	1,992,173	4,716,272	15,255,416	99.7%	100.0%	100.0%	99.1%
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%
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	P	10/01/2019	N	After	26,434,750	11,442,636	2,410,245	9,160,286	23,013,167	114.9%	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%
PALATKA	F	10/01/2019	N	After	7,740,745	7,436,420	475,090	1,436,219	9,347,729	82.8%	100.0%	64.1%	0.0%
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	G	10/01/2019	N	After	18,282,644	19,853,333	1,191,253	3,306,597	24,351,183	75.1%	92.1%	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	P	10/01/2019	N	After	11,476,067	9,732,649	483,967	1,918,946	12,135,562	94.6%	100.0%	100.0%	65.6%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALATKA	P	10/01/2017	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%
PALM BAY	F	10/01/2019	N	None	87,715,011	81,097,836	4,021,326	15,037,040	100,156,202	87.6%	100.0%	100.0%	17.3%
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%
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	G	10/01/2019	N	None	201,166	20,266	0	0	20,266	992.6%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2018	N	None	199,099	21,164	0	0	21,164	940.7%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2017	N	None	189,302	22,081	0	0	22,081	857.3%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2016	N	None	177,417	23,013	0	0	23,013	770.9%	100.0%	0.0%	100.0%
PALM BAY	G	10/01/2015	N	After	169,767	23,958	0	0	23,958	708.6%	100.0%	0.0%	100.0%
PALM BAY	P	10/01/2019	N	None	113,037,995	93,206,795	5,227,745	14,564,140	112,998,680	100.0%	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 BEACH	GPF	09/30/2019	N	After	235,095,389	294,283,887	9,763,005	23,760,743	327,807,635	71.7%	79.9%	0.0%	0.0%
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 GARDENS	F	10/01/2019	N	After	110,968,044	90,956,499	4,860,262	22,244,477	118,061,238	94.0%	100.0%	100.0%	68.1%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALM BEACH GARDENS	F	10/01/2016	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	G	10/01/2019	N	None	2,866,237	2,267,658	0	1,072,399	3,340,057	85.8%	100.0%	0.0%	55.8%
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%	0.0%	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%	0.0%	27.4%
PALM BEACH GARDENS	G	10/01/2016	N	After	2,285,725	2,389,452	0	709,536	3,098,988	73.8%	95.7%	0.0%	0.0%
PALM BEACH GARDENS	G	10/01/2015	N	None	2,174,864	2,302,240	0	580,495	2,882,735	75.4%	94.5%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2019	N	After	98,385,410	86,639,845	5,426,202	20,396,715	112,462,762	87.5%	100.0%	100.0%	31.0%
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 COAST (VOL)	F	10/01/2019	N	None	4,581,419	1,985,411	0	546,098	2,531,509	181.0%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
PALM HARBOR FCD	F	10/01/2019	N	After	28,795,744	7,292,686	2,248,724	13,072,225	22,613,635	127.3%	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 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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALM TRAN, INC. (ATU-1577)	G	01/01/2016	N	None	85,571,227	49,001,070	6,381,743	43,018,231	98,401,044	87.0%	100.0%	100.0%	70.2%
PALMETTO	G	10/01/2019	N	None	15,327,211	9,851,405	1,071,863	3,532,216	14,455,484	106.0%	100.0%	100.0%	100.0%
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%
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	P	10/01/2019	N	None	13,777,432	9,580,783	724,629	4,155,501	14,460,913	95.3%	100.0%	100.0%	83.6%
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%
PANAMA CITY	F	10/01/2019	N	After	37,230,877	40,059,950	1,870,865	6,762,969	48,693,784	76.5%	92.9%	0.0%	0.0%
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	P	10/01/2019	N	After	35,906,404	34,561,355	1,589,518	7,722,432	43,873,305	81.8%	100.0%	84.6%	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 (SUPP)	G	10/01/2019	N	None	3,468,590	2,790,465	225,742	406,483	3,422,690	101.3%	100.0%	100.0%	100.0%
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%	0.0%	62.3%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PANAMA CITY (SUPP)	G	10/01/2015	N	None	2,685,368	2,307,351	233,856	347,594	2,888,801	93.0%	100.0%	100.0%	41.5%
PANAMA CITY BEACH	F	10/01/2018	N	None	16,457,917	10,131,964	0	10,314,666	20,446,630	80.5%	100.0%	0.0%	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%	0.0%	100.0%
PANAMA CITY BEACH	F	10/01/2016	N	None	14,835,134	8,645,652	903,278	4,110,662	13,659,592	108.6%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	F	10/01/2015	N	None	13,673,096	7,683,411	972,411	4,341,792	12,997,614	105.2%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	G	10/01/2018	N	None	38,854,098	19,026,103	0	24,624,264	43,650,367	89.0%	100.0%	0.0%	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	P	10/01/2018	N	None	21,752,562	11,098,991	0	15,808,614	26,907,605	80.8%	100.0%	0.0%	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%
PARKLAND	P	10/01/2019	N	None	2,250,661	2,510,374	0	0	2,510,374	89.7%	89.7%	0.0%	0.0%
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%
PASCO COUNTY	ERP	07/01/2019	N	None	16,824,966	16,415,839	0	0	16,415,839	102.5%	100.0%	0.0%	100.0%
PASCO COUNTY	ERP	07/01/2018	N	None	17,181,600	16,326,165	0	0	16,326,165	105.2%	100.0%	0.0%	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%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2019	N	None	3,097,667	1,098,719	0	1,956,550	3,055,269	101.4%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2018	N	None	3,083,393	1,114,390	0	1,703,997	2,818,387	109.4%	100.0%	0.0%	100.0%
PEMBROKE PARK COMM SUPP	G	10/01/2017	N	None	2,528,419	644,088	0	2,097,098	2,741,186	92.2%	100.0%	0.0%	89.9%
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%	0.0%	77.3%



**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
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%	0.0%	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%	0.0%	78.2%
PEMBROKE PINES	G	10/01/2019	N	None	197,950,983	188,805,664	499,050	13,547,849	202,852,563	97.6%	100.0%	100.0%	63.8%
PEMBROKE PINES	G	10/01/2018	N	None	188,877,505	169,642,351	0	15,023,006	184,665,357	102.3%	100.0%	0.0%	100.0%
PEMBROKE PINES	G	10/01/2016	N	After	167,490,116	163,678,251	883,232	15,101,222	179,662,705	93.2%	100.0%	100.0%	19.4%
PEMBROKE PINES	G	10/01/2015	N	None	158,607,927	148,923,740	1,015,894	11,238,375	161,178,009	98.4%	100.0%	100.0%	77.1%
PEMBROKE PINES	PF	10/01/2019	N	None	686,503,222	733,568,519	3,243,471	144,144,857	880,956,847	77.9%	93.6%	0.0%	0.0%
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%
PENSACOLA	F	10/01/2019	N	None	120,827,640	116,136,845	3,722,130	7,288,195	127,147,170	95.0%	100.0%	100.0%	13.3%
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	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	10/01/2019	N	After	105,137,477	108,996,114	1,578,390	18,309,758	128,884,262	81.6%	96.5%	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%
PERRY	F	10/01/2019	N	After	3,730,991	3,404,045	37,573	727,783	4,169,401	89.5%	100.0%	100.0%	39.8%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PERRY	F	10/01/2017	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	P	10/01/2019	N	After	8,468,490	5,477,629	177,251	3,070,508	8,725,388	97.1%	100.0%	100.0%	91.6%
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%
PINELLAS PARK	F	10/01/2019	N	None	65,863,021	55,838,587	3,540,758	11,460,263	70,839,608	93.0%	100.0%	100.0%	56.6%
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	G	10/01/2019	N	None	92,333,404	55,686,597	4,048,682	20,855,288	80,590,567	114.6%	100.0%	100.0%	100.0%
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	P	10/01/2019	N	After	70,397,294	40,181,850	4,273,827	15,597,718	60,053,395	117.2%	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%
PLANT CITY	PF	10/01/2019	N	None	48,359,614	39,715,423	5,656,858	15,830,960	61,203,241	79.0%	100.0%	100.0%	18.9%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2017	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%
PLANTATION	G	10/01/2019	N	None	177,091,461	135,318,815	16,958,401	48,351,448	200,628,664	88.3%	100.0%	100.0%	51.3%
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	P	10/01/2019	N	After	171,223,933	165,275,387	7,878,741	35,403,772	208,557,900	82.1%	100.0%	75.5%	0.0%
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 (VOL)	F	10/01/2019	N	None	22,881,219	13,502,777	0	4,424,273	17,927,050	127.6%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
POMPANO BEACH	G	10/01/2019	N	None	191,862,824	180,427,726	28,958,713	46,039,727	255,426,166	75.1%	100.0%	39.5%	0.0%
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	PF	10/01/2019	N	None	245,160,408	303,432,758	18,166,224	35,812,290	357,411,272	68.6%	80.8%	0.0%	0.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2017	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%
PORT ORANGE	F	10/01/2019	N	After	32,285,025	39,679,220	1,316,143	8,320,301	49,315,664	65.5%	81.4%	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	N	After	23,055,240	33,295,297	765,824	5,458,370	39,519,491	58.3%	69.2%	0.0%	0.0%
PORT ORANGE	F	10/01/2015	Y	After	23,201,184	33,295,297	765,824	5,458,370	39,519,491	58.7%	69.7%	0.0%	0.0%
PORT ORANGE	G	10/01/2019	N	None	33,479,718	27,633,405	3,462,180	3,567,605	34,663,190	96.6%	100.0%	100.0%	66.8%
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	P	10/01/2019	N	None	41,000,175	36,140,208	2,180,513	10,953,373	49,274,094	83.2%	100.0%	100.0%	24.5%
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 ST. LUCIE	P	10/01/2019	N	After	112,794,447	59,386,262	16,669,356	38,343,446	114,399,064	98.6%	100.0%	100.0%	95.8%
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%
PUNTA GORDA	F	10/01/2019	N	None	15,590,496	9,182,590	1,337,713	3,263,314	13,783,617	113.1%	100.0%	100.0%	100.0%

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Market Value of Assets</b>	<b>Liability for Ret &amp; Ben</b>	<b>Liability for EE Contrib</b>	<b>Liability for Actives</b>	<b>Total PVAB</b>	<b>FASB 35 Ratio</b>	<b>Ratio Assets /Liabs Inact</b>	<b>Ratio Assets /Liabs Contr</b>	<b>Ratio Assets /Liabs Actvs</b>
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%
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	G	10/01/2019	N	None	47,464,189	34,345,445	3,864,579	12,355,833	50,565,857	93.9%	100.0%	100.0%	74.9%
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	P	10/01/2019	N	After	18,372,707	13,879,846	1,201,530	4,804,587	19,885,963	92.4%	100.0%	100.0%	68.5%
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%
QUINCY	PF	10/01/2019	N	After	8,002,665	9,174,185	388,578	1,296,630	10,859,393	73.7%	87.2%	0.0%	0.0%
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%
RIVIERA BEACH	F	10/01/2019	N	After	94,522,170	54,256,118	4,675,249	24,727,073	83,658,440	113.0%	100.0%	100.0%	100.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2019	N	After	124,414,122	80,231,720	4,866,240	17,465,891	102,563,851	121.3%	100.0%	100.0%	100.0%
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%
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	P	09/30/2019	N	After	78,632,388	48,059,262	4,792,100	17,740,669	70,592,031	111.4%	100.0%	100.0%	100.0%
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%	0.0%	100.0%
ROCKLEDGE	F	10/01/2019	N	None	12,122,748	11,092,131	1,050,444	1,927,938	14,070,513	86.2%	100.0%	98.1%	0.0%
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	G	10/01/2019	N	None	17,336,944	9,819,607	3,164,327	4,589,572	17,573,506	98.7%	100.0%	100.0%	94.8%
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	P	10/01/2019	N	None	15,591,866	10,995,933	1,547,987	2,618,540	15,162,460	102.8%	100.0%	100.0%	100.0%
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%
SAFETY HARBOR	F	10/01/2019	N	None	9,801,225	1,118,928	0	4,699,685	5,818,613	168.4%	100.0%	0.0%	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	10/01/2018	N	None	8,818,048	398,029	0	3,719,180	4,117,209	214.2%	100.0%	0.0%	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%	0.0%	100.0%
SAFETY HARBOR	F	10/01/2016	N	After	6,361,922	186,175	0	2,855,082	3,041,257	209.2%	100.0%	0.0%	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%	0.0%	100.0%
SAINT AUGUSTINE	F	10/01/2019	N	None	13,384,996	7,872,675	791,320	2,954,536	11,618,531	115.2%	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	G	10/01/2019	N	After	43,859,324	31,943,823	0	15,456,196	47,400,019	92.5%	100.0%	0.0%	77.1%
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	P	10/01/2019	N	After	21,377,384	12,847,397	1,319,061	4,853,630	19,020,088	112.4%	100.0%	100.0%	100.0%
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 CLOUD	G	10/01/2019	N	None	59,313,975	33,105,268	868,196	17,833,409	51,806,873	114.5%	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	PF	10/01/2019	N	After	54,791,626	38,195,226	2,610,904	15,057,512	55,863,642	98.1%	100.0%	100.0%	92.9%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT 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%
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 JOHNS RIVER PW PK	G	10/01/2019	N	None	162,012,613	167,051,802	253,066	2,465,269	169,770,137	95.4%	97.0%	0.0%	0.0%
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 LUCIE COUNTY FCD	F	10/01/2019	N	After	260,810,130	218,752,460	5,298,414	101,744,299	325,795,173	80.1%	100.0%	100.0%	36.1%
SAINT LUCIE COUNTY FCD	F	10/01/2018	N	None	248,361,566	205,740,929	5,738,260	100,964,558	312,443,747	79.5%	100.0%	100.0%	36.5%
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	G	10/01/2019	N	None	15,447,709	13,579,352	375,374	6,043,516	19,998,242	77.2%	100.0%	100.0%	24.7%
SAINT LUCIE COUNTY FCD	G	10/01/2018	N	None	14,681,884	12,738,351	297,236	5,635,013	18,670,600	78.6%	100.0%	100.0%	29.2%
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 PETE BEACH	F	10/01/2019	N	None	14,922,526	16,980,158	1,210,808	3,060,730	21,251,696	70.2%	87.9%	0.0%	0.0%
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	G	10/01/2019	N	None	12,485,895	16,076,428	165,709	516,978	16,759,115	74.5%	77.7%	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
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%
SAINT PETE BEACH	P	10/01/2019	N	None	11,658,892	18,599,044	0	0	18,599,044	62.7%	62.7%	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 PETERSBURG	F	10/01/2019	N	None	269,215,697	211,510,747	10,783,462	37,076,456	259,370,665	103.8%	100.0%	100.0%	100.0%
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	G	10/01/2019	N	None	445,853,520	309,986,810	16,041,826	113,122,759	439,151,395	101.5%	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%	0.0%	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	P	10/01/2019	N	None	427,510,315	370,681,859	20,839,337	61,846,828	453,368,024	94.3%	100.0%	100.0%	58.2%
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%	0.0%	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%
SAN CARLOS PARK FCD	F	10/01/2019	N	None	22,256,948	3,242,983	220,270	12,632,044	16,095,297	138.3%	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
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%
SANFORD	F	10/01/2019	N	After	34,636,552	20,172,442	2,431,499	8,405,431	31,009,372	111.7%	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	P	10/01/2019	N	None	48,198,309	33,167,597	2,469,570	9,389,735	45,026,902	107.0%	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%
SANIBEL	G	10/01/2019	N	After	32,178,190	31,970,322	435,443	1,723,012	34,128,777	94.3%	100.0%	47.7%	0.0%
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	P	10/01/2019	N	None	20,709,889	19,108,754	1,031,204	4,276,985	24,416,943	84.8%	100.0%	100.0%	13.3%
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%
SARASOTA	F	09/30/2019	N	None	155,511,575	188,006,676	0	0	188,006,676	82.7%	82.7%	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
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	G	09/30/2019	N	After	154,601,485	163,578,626	10,667,038	28,354,944	202,600,608	76.3%	94.5%	0.0%	0.0%
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	P	09/30/2019	N	None	247,380,144	224,427,340	12,659,942	40,084,652	277,171,934	89.3%	100.0%	100.0%	25.7%
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 MEMORIAL HEALTH CARE	G	10/01/2019	N	None	379,443,832	183,482,123	0	174,946,885	358,429,008	105.9%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
SARASOTA-MANATEE AIRPORT	G	10/01/2019	N	None	24,485,305	14,523,879	0	13,012,994	27,536,873	88.9%	100.0%	0.0%	76.5%
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%	0.0%	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%	0.0%	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%	0.0%	75.5%
SATELLITE BEACH	G	10/01/2019	N	None	7,844,035	6,360,718	720,565	1,398,407	8,479,690	92.5%	100.0%	100.0%	54.5%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SATELLITE BEACH	G	10/01/2015	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	PF	10/01/2019	N	None	20,869,294	13,122,218	2,743,747	7,427,870	23,293,835	89.6%	100.0%	100.0%	67.4%
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%
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%
SEBASTIAN	P	10/01/2019	N	After	15,814,120	8,293,997	1,610,479	7,866,937	17,771,413	89.0%	100.0%	100.0%	75.1%
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%
SEBRING	F	10/01/2019	N	After	13,402,322	13,813,920	269,871	2,229,930	16,313,721	82.2%	97.0%	0.0%	0.0%
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	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%
SEMINOLE	F	10/01/2019	N	None	38,096,060	32,466,210	3,207,014	4,905,062	40,578,286	93.9%	100.0%	100.0%	49.4%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	05/01/2019	N	None	688,155,479	348,073,805		0 314,399,154	662,472,959	103.9%	100.0%	0.0%	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%	0.0%	100.0%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	N	None	561,673,767	273,688,134		0 307,589,273	581,277,407	96.6%	100.0%	0.0%	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%	0.0%	85.0%
SOUTH MIAMI [GP]	G	10/01/2019	N	None	18,672,946	8,687,300	2,238,491	3,652,642	14,578,433	128.1%	100.0%	100.0%	100.0%
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]	P	10/01/2019	N	None	25,217,723	12,773,718	3,316,133	6,748,824	22,838,675	110.4%	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 PASADENA	F	10/01/2019	N	After	6,597,594	5,960,675	560,033	2,054,452	8,575,160	76.9%	100.0%	100.0%	3.7%
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 WALTON FCD	F	10/01/2019	N	After	54,052,803	18,943,304	4,587,387	22,645,097	46,175,788	117.1%	100.0%	100.0%	100.0%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SOUTH WALTON FCD	F	10/01/2015	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%
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	N	None	49,907,131	35,106,698	0	1,769,692	36,876,390	135.3%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	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%
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	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%
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	G	10/01/2019	N	None	9,730,476	10,547,169	114,033	1,241,379	11,902,581	81.8%	92.3%	0.0%	0.0%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
STARKE	P	10/01/2019	N	None	4,469,865	3,277,744	42,170	993,420	4,313,334	103.6%	100.0%	100.0%	100.0%
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%
SUNRISE	F	10/01/2019	N	None	146,249,304	147,508,319	10,144,059	24,832,755	182,485,133	80.1%	99.1%	0.0%	0.0%
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	G	10/01/2019	N	After	224,077,061	228,058,188	22,247,198	60,089,337	310,394,723	72.2%	98.3%	0.0%	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	P	10/01/2019	N	After	158,635,415	134,447,252	14,372,873	67,322,728	216,142,853	73.4%	100.0%	100.0%	14.6%
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%
SURFSIDE [GP]	G	10/01/2019	N	None	8,974,225	4,418,237	201,395	4,964,384	9,584,016	93.6%	100.0%	100.0%	87.7%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SURFSIDE [GP]	P	10/01/2019	N	None	15,214,367	5,730,814	146,477	8,122,786	14,000,077	108.7%	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%
SWEETWATER	P	10/01/2018	N	None	11,964,676	7,696,879	1,067,040	3,715,201	12,479,120	95.9%	100.0%	100.0%	86.2%
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%
TALLAHASSEE [GPF]	F	10/01/2019	N	None	222,487,000	224,549,000	20,941,000	20,878,000	266,368,000	83.5%	99.1%	0.0%	0.0%
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]	G	10/01/2019	N	After	1,153,900,000	906,916,000	58,997,000	237,493,000	1,203,406,000	95.9%	100.0%	100.0%	79.2%
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]	P	10/01/2019	N	None	329,736,000	287,473,000	25,720,000	51,015,000	364,208,000	90.5%	100.0%	100.0%	32.4%
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%
TAMARAC	F	10/01/2019	N	None	111,861,788	61,212,383	11,717,903	30,470,730	103,401,016	108.2%	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%
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%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	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	G	10/01/2019	N	None	54,899,591	28,191,386	6,154,392	15,944,805	50,290,583	109.2%	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	P	10/01/2019	N	None	5,229,503	9,241,932	0	0	9,241,932	56.6%	56.6%	0.0%	0.0%
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 - ELECTED	G	10/01/2019	N	None	55,229,412	25,124,589	7,382,029	16,352,963	48,859,581	113.0%	100.0%	100.0%	100.0%
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%
TAMPA	G	10/01/2019	N	After	715,148,873	596,815,633	432,631	162,352,109	759,600,373	94.1%	100.0%	100.0%	72.6%
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%	0.0%	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%	0.0%	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%	0.0%	81.3%
TAMPA	PF	10/01/2019	N	None	1,268,121,261	979,123,598	101,109,807	225,497,587	1,305,730,992	97.1%	100.0%	100.0%	83.3%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	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 (STAFF)	G	10/01/2018	N	None	914,447	0	0	473,397	473,397	193.2%	100.0%	0.0%	100.0%
TARPON SPRINGS	F	10/01/2019	N	After	27,213,814	23,129,916	1,272,219	4,170,693	28,572,828	95.2%	100.0%	100.0%	67.4%
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	P	10/01/2019	N	None	29,009,102	20,355,298	2,193,296	7,955,540	30,504,134	95.1%	100.0%	100.0%	81.2%
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%
TAVARES	F	10/01/2019	N	After	8,281,105	2,323,517	483,223	3,914,589	6,721,329	123.2%	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	P	10/01/2019	N	None	13,332,949	10,138,937	1,272,750	1,988,201	13,399,888	99.5%	100.0%	100.0%	96.6%
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%
TEMPLE TERRACE	F	10/01/2019	N	None	28,331,242	23,077,377	2,733,058	8,175,822	33,986,257	83.4%	100.0%	100.0%	30.8%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2016	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	P	10/01/2019	N	After	28,665,956	38,571,878	1,957,168	5,148,815	45,677,861	62.8%	74.3%	0.0%	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%
TEQUESTA	G	10/01/2019	N	After	6,211,730	2,423,805	844,357	2,032,574	5,300,736	117.2%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2019	N	After	11,572,288	5,354,065	833,224	5,013,223	11,200,512	103.3%	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]	P	10/01/2019	N	None	5,649,465	1,302,160	311,466	1,343,865	2,957,491	191.0%	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%
TITUSVILLE	G	10/01/2019	N	None	61,671,200	47,765,654	1,823,359	12,707,192	62,296,205	99.0%	100.0%	100.0%	95.1%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2016	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	PF	10/01/2019	N	None	62,470,577	51,499,392	4,266,690	9,912,187	65,678,269	95.1%	100.0%	100.0%	67.6%
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%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	N	None	156,250,404	98,222,631	18,277,293	31,542,900	148,042,824	105.5%	100.0%	100.0%	100.0%
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%	0.0%	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%	0.0%	100.0%
UMATILLA	P	10/01/2019	N	None	2,126,521	598,527	18,470	445,120	1,062,117	200.2%	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%
VALPARAISO	PF	10/01/2019	N	None	3,038,061	779,507	0	936,329	1,715,836	177.1%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2018	N	None	2,852,643	782,819	0	798,968	1,581,787	180.3%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2017	N	After	2,602,756	423,975	0	986,532	1,410,507	184.5%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2016	N	After	2,231,926	339,858	0	840,564	1,180,422	189.1%	100.0%	0.0%	100.0%
VALPARAISO	PF	10/01/2015	N	None	1,829,567	332,349	0	686,267	1,018,616	179.6%	100.0%	0.0%	100.0%
VENICE	F	10/01/2019	N	None	26,316,843	29,232,846	2,290,197	10,025,445	41,548,488	63.3%	90.0%	0.0%	0.0%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	P	10/01/2019	N	After	37,905,895	41,132,267	407,339	1,691,013	43,230,619	87.7%	92.2%	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%
VERO BEACH	F	10/01/2019	N	None	7,618,187	8,098,295	0	0	8,098,295	94.1%	94.1%	0.0%	0.0%
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	G	10/01/2019	N	None	96,425,798	87,513,048	3,710,828	21,666,273	112,890,149	85.4%	100.0%	100.0%	24.0%
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	P	10/01/2019	N	None	43,697,335	32,649,080	1,515,598	11,061,372	45,226,050	96.6%	100.0%	100.0%	86.2%
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%
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	N	None	16,970,487	12,075,659	774,210	4,160,301	17,010,170	99.8%	100.0%	100.0%	99.0%
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%
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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	PF	10/01/2019	N	After	26,307,280	10,799,594	1,491,394	12,195,278	24,486,266	107.4%	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 PALM SPRINGS	G	10/01/2019	N	None	27,075,734	20,101,396	530,387	6,029,660	26,661,443	101.6%	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	PF	10/01/2019	N	After	31,978,903	20,992,859	1,131,440	7,734,558	29,858,857	107.1%	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%	0.0%	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%
VOLUSIA COUNTY (VOL)	F	10/01/2019	N	None	5,219,225	1,613,417	0	119,332	1,732,749	301.2%	100.0%	0.0%	100.0%
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%	0.0%	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%	0.0%	100.0%
WAUCHULA	GP	10/01/2019	N	None	19,503,651	9,036,953	2,046,070	3,012,435	14,095,458	138.4%	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%
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%
WEST MANATEE FCD	F	10/01/2019	N	After	18,507,945	1,653,823	743,121	11,641,374	14,038,318	131.8%	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%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WEST MANATEE FCD	F	10/01/2017	N	None	14,630,442	1,509,449	575,401	7,951,896	10,036,746	145.8%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2016	N	After	12,220,633	1,459,296	500,270	6,795,460	8,755,026	139.6%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2015	N	After	10,820,703	1,360,495	432,213	5,415,195	7,207,903	150.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2019	N	None	15,705,657	9,829,800	1,340,450	3,187,514	14,357,764	109.4%	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 PALM BEACH	F	09/30/2019	N	After	233,874,933	226,725,977	25,724,044	50,083,504	302,533,525	77.3%	100.0%	27.8%	0.0%
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	G	09/30/2019	N	None	45,801,302	36,121,994	1,131,492	4,514,929	41,768,415	109.7%	100.0%	100.0%	100.0%
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	P	09/30/2019	N	After	383,442,225	302,348,273	22,602,328	58,980,740	383,931,341	99.9%	100.0%	100.0%	99.2%
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%
WILLISTON	G	10/01/2018	N	None	4,686,232	2,673,478	0	632,778	3,306,256	141.7%	100.0%	0.0%	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%	0.0%	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%	0.0%	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%	0.0%	100.0%
WILLISTON	P	10/01/2019	N	None	2,692,252	1,549,174	0	743,092	2,292,266	117.4%	100.0%	0.0%	100.0%

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WILLISTON	P	10/01/2018	N	None	2,514,158	1,505,427	0	626,855	2,132,282	117.9%	100.0%	0.0%	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%	0.0%	100.0%
WILLISTON	P	10/01/2016	N	After	1,954,919	998,080	0	778,665	1,776,745	110.0%	100.0%	0.0%	100.0%
WILLISTON	P	10/01/2015	N	None	1,810,378	938,896	0	640,587	1,579,483	114.6%	100.0%	0.0%	100.0%
WILTON MANORS (VOL)	F	10/01/2019	N	None	1,299,748	1,447,857	0	250,513	1,698,370	76.5%	89.8%	0.0%	0.0%
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%	0.0%	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%	0.0%	69.1%
WILTON MANORS [GP]	G	10/01/2019	N	After	12,587,744	15,416,259	459,384	1,529,185	17,404,828	72.3%	81.7%	0.0%	0.0%
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]	P	10/01/2019	N	After	14,585,619	18,310,195	300,418	1,894,574	20,505,187	71.1%	79.7%	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%
WINTER GARDEN	G	10/01/2019	N	None	30,162,070	17,302,077	1,070,361	10,678,298	29,050,736	103.8%	100.0%	100.0%	100.0%
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	PF	10/01/2019	N	None	44,384,637	21,714,411	1,678,016	11,857,391	35,249,818	125.9%	100.0%	100.0%	100.0%



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 HAVEN	F	10/01/2019	N	After	33,594,129	22,052,311	3,402,181	8,974,062	34,428,554	97.6%	100.0%	100.0%	90.7%
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	G	10/01/2019	N	After	73,119,585	68,224,089	5,149,449	9,713,025	83,086,563	88.0%	100.0%	95.1%	0.0%
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	P	10/01/2019	N	After	34,927,859	28,400,578	2,257,826	5,667,305	36,325,709	96.2%	100.0%	100.0%	75.3%
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 PARK	F	10/01/2019	N	None	58,581,819	42,535,631	399,136	16,361,823	59,296,590	98.8%	100.0%	100.0%	95.6%
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	P	10/01/2019	N	None	54,045,340	50,062,578	480,202	12,096,976	62,639,756	86.3%	100.0%	100.0%	29.0%

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Market Value of Assets</b>	<b>Liability for Ret &amp; Ben</b>	<b>Liability for EE Contrib</b>	<b>Liability for Actives</b>	<b>Total PVAB</b>	<b>FASB 35 Ratio</b>	<b>Ratio Assets /Liabs Inact</b>	<b>Ratio Assets /Liabs Contr</b>	<b>Ratio Assets /Liabs Actvs</b>
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 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%	0.0%	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%

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:

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

Valuation Date

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

Funding Method

The actuarial cost funding method may be one of the following:

- EAN = Entry Age Normal
- FIL = Frozen Initial Liability
- AGG = Aggregate
- UC = Unit Credit
- PUC = Projected Unit Credit
- AAN = Attained Age Normal
- ILP = Individual Level Premium

Plan Yr Ended

Date *plan year ended* of the valuation date shown.

Salary Assmp

Annual salary increase assumption percent.

Salary Actual

Actual salary increase percent.

Int Assump

Annual interest assumption percent.

AV Actual

Actual interest return percent on the basis of actuarial value of assets.

MV Actual

Actual interest return percent on the basis of market value of assets.

Pr Gr Assump

Annual payroll growth assumption percent for the purpose of financing any Unfunded Actuarial Accrued Liability (UAAL).

Retirement Age Assumption

YR

Assumed retirement age

Description

Full description of the retirement age and/or service assumption.

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
ALACHUA COUNTY LIBRARY	G	10/01/2019	EAN	09/30/2019	2.8	2.50	7.00	8.75	4.27	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	10/01/2019	EAN	09/30/2019	4.24	6.07	7.25	5.65	5.65	0.00	VR NRD
ALTAMONTE SPRINGS	P	10/01/2019	EAN	09/30/2019	4.15	5.21	7.25	5.44	5.44	0.00	VR NRD
APOPKA	F	10/01/2019	EAN	09/30/2019	5.50	6.49	7.00	8.17	3.68	4.50	VR "The earlier of attainment of age 55 w/ 10 years of credited service, or 22 years of credited servi
APOPKA	G	10/01/2019	EAN	09/30/2019	5.50	2.88	7.00	8.22	3.62	3.30	VR "Age 57 w/ 5 years of credited service. Also, any member who has reached Normal Retirement is assum
APOPKA	P	10/01/2019	EAN	09/30/2019	5.50	2.48	7.00	8.16	3.69	3.30	VR "For participants w/ 10-19 Years of Service, 5% starting at ages 40-44 & increasing 1% at age 45 an
ARCADIA	G	01/01/2020	EAN	12/31/2019	6	7.01	6.00	11.72	11.72	0.00	65 NR DATE
ARCADIA	PF	10/01/2019	EAN	09/30/2019	6.29	15.31	7.50	7.16	3.49	0.00	55 VARIABLE RATES
ATLANTIC BEACH	G	10/01/2019	EAN	09/30/2019	5.12	5.22	6.75	7.92	3.13	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	10/01/2019	EAN	09/30/2019	6.65	7.42	6.75	7.27	3.31	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	10/01/2019	EAN	09/30/2019	6.28	8.43	7.50	7.76	3.96	1.65	VR VARIABLE RATES
AUBURNDALE	G	10/01/2019	EAN	09/30/2019	3.63	5.14	7.50	7.82	3.45	0.00	VR VARIABLE RATES
AUBURNDALE	P	10/01/2019	EAN	09/30/2019	5.54	13.29	7.50	8.04	4.06	2.19	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	10/01/2019	EAN	09/30/2019	6.35	12.41	7.50	7.61	3.59	0.00	VR VARIABLE RATES
AVON PARK	P	10/01/2019	EAN	09/30/2019	0	0.00	7.00	7.12	2.76	0.00	VR NORM RET AGE
BAL HARBOUR VILLAGE	G	10/01/2019	EAN	09/30/2019	4.84	3.00	5.75	6.08	4.19	3.00	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2019	EAN	09/30/2019	7.00	7.70	7.50	7.49	5.76	0.00	VR VARIABLE RATES

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BARTOW	F	10/01/2019	EAN	09/30/2019	5.00	6.86	7.75	7.97	4.57	0.00	VR VARIABLE RATES
BARTOW	G	10/01/2019	EAN	09/30/2019	4.74	5.48	7.50	8.70	4.70	0.00	VR VARIABLE RATES
BARTOW	P	10/01/2019	EAN	09/30/2019	5.41	14.17	7.90	8.67	5.10	0.00	VR VARIABLE RATES
BAY HARBOR ISLANDS	G	10/01/2019	EAN	09/30/2019	4.00	4.28	6.00	3.21	3.19	0.00	VR age 52 with at least 20 yrs of credited service, age 55 with at least 10 yrs of credited service or
BAY HARBOR ISLANDS	P	10/01/2019	EAN	09/30/2019	4	6.39	6.00	3.20	3.19	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	01/01/2020	PUC	12/31/2019	0.0	0.00	7.25	18.03	18.03	0.00	VR NORM RET AGE
BELLE GLADE	G	10/01/2019	AGG	09/30/2019	4.29	5.95	7.00	8.64	5.49	0.00	VR VARIABLE RATES
BELLE GLADE (RETIRED)	PF	10/01/2019	AGG	09/30/2019	0	0.00	5.00	5.23	5.23	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	10/01/2019	EAN	09/30/2019	6.00	22.55	7.50	7.38	4.41	3.00	VR VARIABLE RATES
BELLEVIEW	P	10/01/2019	EAN	09/30/2019	6.76	10.94	7.50	7.48	4.62	0.00	VR VARIABLE RATES
BOCA GRANDE FCD	F	10/01/2019	FIL	09/30/2019	5.50	8.93	6.35	5.58	5.58	3.00	VR VARIABLE RATES
BOCA RATON	G	10/01/2019	EAN	09/30/2019	3.00	4.25	7.80	6.11	3.41	3.00	VR VARIABLE RATES
BOCA RATON	PF	10/01/2019	EAN	09/30/2019	5.34	6.70	7.80	7.69	7.50	2.92	VR VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2019	EAN	09/30/2019	4.02	5.02	7.15	7.92	5.63	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	10/01/2019	EAN	09/30/2019	8.15	7.01	7.60	7.65	1.34	0.00	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	10/01/2019	EAN	09/30/2019	6.70	14.92	7.50	7.94	5.79	2.50	VR Rates vary by age and service 40% to 100%
BOYNTON BEACH	G	10/01/2019	EAN	09/30/2019	5.16	5.73	7.08	7.35	3.35	2.80	VR Variable - 80% in first year of eligibility then 30% per year for 4 years then 100%

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BOYNTON BEACH	P	10/01/2019	EAN	09/30/2019	5.70	5.40	7.25	6.73	5.17	2.50	VR Variable - 40% in first year of eligibility then 10% per year for 6 years then 100%
BRADENTON	F	10/01/2019	EAN	09/30/2019	6.68	10.17	7.75	7.79	2.34	0.00	VT VARIABLE RATES
BRADENTON	P	10/01/2019	EAN	09/30/2019	7.6	6.40	7.45	5.25	5.79	4.00	VR 80% first eligible; 40%next 4 years; then 100%
BROOKSVILLE	F	10/01/2019	EAN	09/30/2019	7.93	5.16	7.65	7.51	4.98	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	10/01/2019	EAN	09/30/2019	6.00	7.82	7.75	8.04	2.32	0.00	VR VARIABLE RATES
CAPE CORAL	F	10/01/2019	EAN	09/30/2019	7.50	6.82	7.25	7.99	3.23	1.41	VR VARIABLE RATES
CAPE CORAL	G	10/01/2019	EAN	09/30/2019	6.28	7.29	7.40	7.95	4.43	1.14	VR VARIABLE RATES
CAPE CORAL	P	10/01/2019	EAN	09/30/2019	7.64	7.34	7.50	7.65	2.69	0.00	VR VARIABLE RATES
CASSELBERRY	PF	10/01/2019	AGG	09/30/2019	5.36	11.11	7.60	8.82	3.82	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	10/01/2019	AGG	09/30/2019	0	0.00	3.00	9.34	9.34	0.00	VR VR
CLEARWATER	GPF	01/01/2020	EAN	12/31/2019	4.35	8.84	6.65	7.39	20.20	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	10/01/2018	AGG	09/30/2018	0	0.00	7.00	7.69	7.69	0.00	
CLEWISTON	G	10/01/2019	EAN	09/30/2019	0	0.00	7.00	8.91	3.31	0.00	VR age 62 with 10 yos or age 65 with 5 years of part
COCOA	F	10/01/2019	EAN	09/30/2019	5.54	6.44	7.60	8.57	2.36	0.00	VR VARIABLE RATES
COCOA	G	10/01/2019	EAN	09/30/2019	6.50	11.64	6.80	8.79	2.59	0.00	VR VARIABLE RATES
COCOA	P	10/01/2019	EAN	09/30/2019	4.57	7.74	7.50	7.55	4.93	0.00	VR VARIABLE RATES

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COCOA BEACH	F	10/01/2019	EAN	09/30/2019	4.87	10.53	7.75	9.71	4.03	0.00	VR NORM RET AGE
COCOA BEACH	G	10/01/2019	FIL	09/30/2019	6.46	5.19	7.75	8.04	3.79	0.00	VR VARIABLE RATES
COCOA BEACH	P	10/01/2019	EAN	09/30/2019	6.50	8.89	7.75	9.62	3.98	0.00	VR NORM RET AGE
COOPER CITY	F	10/01/2019	EAN	09/30/2019	7.25	8.96	6.50	5.33	4.51	0.00	VR Variable - from 40% to 100% based on years after reaching eligibility
COOPER CITY	G	10/01/2019	FIL	09/30/2019	6	3.18	6.70	6.93	4.48	0.00	VR Variable - 70% in first year of eligibility then 40% per year for 5 years then 100%
COOPER CITY	P	10/01/2019	EAN	09/30/2019	5	1.93	6.80	6.74	4.80	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	10/01/2019	EAN	09/30/2019	4.60	1.90	7.55	8.08	3.70	0.00	VR Rates vary by group age service and year of eligibility - 2.5% to 100%
CORAL SPRINGS	F	10/01/2019	EAN	09/30/2019	4.75	5.29	7.50	7.19	4.95	0.00	VR VARIABLE RATES
CORAL SPRINGS	G	10/01/2019	EAN	09/30/2019	0	0.00	6.50	5.64	3.52	0.00	VR 62 and 5 or 55 and 10
CORAL SPRINGS	P	10/01/2019	EAN	09/30/2019	4.75	6.91	7.50	8.13	5.32	0.00	VR any age that the participant would have earned at least 20 yrs of credited service, (23 yrs if hire
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	10/01/2019	AGG	09/30/2019	8.66	23.58	7.00	5.26	5.26	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	10/01/2019	EAN	09/30/2019	5.75	5.98	7.30	7.15	2.95	0.00	VR VARIABLE RATES
DADE CITY	P	10/01/2019	EAN	09/30/2019	6.10	2.96	7.00	7.01	2.79	0.00	VR VARIABLE RATES
DANIA BEACH	G	10/01/2019	EAN	09/30/2019	4	4.77	6.50	4.97	3.13	0.00	VR Various rates from 40% to 100% based on years after first eligibility for normal retirement
DANIA BEACH [PF]	F	10/01/2019	EAN	09/30/2019	6	1.70	6.75	6.39	3.53	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2019	EAN	09/30/2019	6	1.70	6.75	6.39	3.53	0.00	VR VARIABLE RATES
DAVENPORT	G	10/01/2019	EAN	09/30/2019	5.32	0.00	7.50	6.96	10.97	0.00	VR VARIABLE RATES

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DAVENPORT	PF	10/01/2019	EAN	09/30/2019	5.45	0.00	7.50	7.04	11.28	0.00	VR VARIABLE RATES
DAVIE	F	10/01/2019	EAN	09/30/2019	5.00	5.60	7.40	10.20	4.10	0.00	VR Varies by hire date
DAVIE	P	10/01/2019	EAN	09/30/2019	5.50	7.70	7.50	3.70	2.30	0.00	VR "20 years of Credited Service, or the date on which a member attains age 55."
DAVIE - GENERAL & MGMT	G	10/01/2019	AGG	09/30/2019	5.00	4.07	7.50	6.65	5.75	0.00	VR hired on or after 10/1/13 age 65 with at least 10 yrs of vested svc or age 60 with at least 30 yrs
DAYTONA BEACH	PF	10/01/2019	EAN	09/30/2019	4.98	7.05	7.50	6.83	4.08	0.00	VR VARIABLE RATES
DEERFIELD BEACH	F	10/01/2019	EAN	09/30/2020	6.05	2.19	7.50	5.00	2.75	0.00	VR EARLIER OF 20 & OUT OR 52 & 10
DEERFIELD BEACH	G	10/01/2019	EAN	09/30/2019	6	8.70	6.80	7.00	4.10	0.00	VR Age 64 and 10, or 55 and 25
DEERFIELD BEACH	P	10/01/2019	EAN	09/30/2019	0	0.00	6.50	7.88	1.08	0.00	0 0
DELAND	F	10/01/2019	EAN	09/30/2019	5.10	8.87	7.50	7.24	2.67	0.00	VR VARIABLE RATES
DELAND	G	10/01/2019	EAN	09/30/2019	3.9	3.50	7.25	6.50	2.33	0.00	VR NORM RET AGE
DELAND	P	10/01/2019	EAN	09/30/2019	5.4	12.40	7.50	7.80	4.90	0.00	VR NORM RET AGE
DELRAY BEACH	F	10/01/2019	EAN	09/30/2019	5.6	8.10	6.75	7.33	4.59	5.55	VR "25% in first year elig, 17.5% next 2 years, 25% next year, 40% next year, 100% thereafter"
DELRAY BEACH	G	10/01/2019	EAN	09/30/2019	5.1	4.97	6.75	7.50	2.70	0.00	VR VARIABLE RATES
DELRAY BEACH	P	10/01/2019	EAN	09/30/2019	5.5	13.40	6.75	6.63	4.56	5.67	VR "35% in first year elig, 10% next 2 years, 25% next 2 years, 100% thereafter"
DELTONA	F	10/01/2019	EAN	09/30/2019	5.00	9.99	7.76	7.19	2.96	0.00	VR VARIABLE RATES
DESTIN FCD	F	10/01/2019	EAN	09/30/2019	4.74	1.61	7.40	6.38	5.44	0.00	VR VARIABLE RATES
DUNEDIN	F	10/01/2019	EAN	09/30/2019	5.57	5.07	7.50	5.47	2.26	1.13	VR VARIABLE RATES
DUNNELLON	PF	10/01/2019	AGG	09/30/2019	4	4.39	7.00	6.15	5.32	0.00	VR age 55 with at least 10 yrs of credited service o any age with at least 25 yrs of credited service
EAST LAKE TARPON FCD	F	10/01/2019	EAN	09/30/2019	5.15	4.54	7.65	8.28	3.71	1.07	VR VARIABLE RATES
EAST NICEVILLE FCD	F	10/01/2019	EAN	09/30/2019	6.50	16.70	7.00	6.27	3.58	0.00	VR VARIABLE RATES
EATONVILLE	P	10/01/2018	AGG	09/30/2018	5.	-0.78	6.50	6.00	6.00	0.00	VR NORM RET AGE



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EDGEWATER	F	10/01/2019	EAN	09/30/2019	5.04	3.83	7.25	10.71	3.61	0.00	VR VARIABLE RATES
EDGEWATER	G	10/01/2019	EAN	09/30/2019	4	2.96	6.75	7.38	5.47	0.00	60 NORM RET AGE
EDGEWATER	P	10/01/2019	EAN	09/30/2019	6.61	6.06	7.50	7.59	4.52	0.00	VR VARIABLE RATES
ENGLEWOOD AREA FCD	F	10/01/2019	EAN	09/30/2019	7.62	3.59	7.35	8.78	-0.71	0.00	VR VARIABLE RATES
ENGLEWOOD WATER DISTRICT	G	10/01/2019	FIL	09/30/2019	0	0.00	7.00	3.41	3.41	0.00	65 NORM RET AGE
ESTERO FCD	F	10/01/2019	AGG	09/30/2019	4.50	-0.37	7.00	6.37	5.54	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	10/01/2019	EAN	09/30/2019	6.62	7.05	7.80	7.77	5.37	0.00	VR VARIABLE RATES
EUSTIS	P	10/01/2019	EAN	09/30/2019	6.00	5.91	7.25	6.71	3.49	3.00	VR Variable - 60% in first year of eligibility then 40% for next 4 years then 100%
FERNANDINA BEACH	G	10/01/2019	EAN	09/30/2019	5.38	6.63	7.75	7.32	1.21	0.00	65 VARIABLE RATES
FERNANDINA BEACH	PF	10/01/2019	EAN	09/30/2019	5.82	6.28	7.70	7.94	1.74	2.30	VR VARIABLE RATES
FLAGLER BEACH	F	10/01/2019	EAN	09/30/2019	9.85	18.91	7.25	6.77	3.82	0.00	VR VARIABLE RATES
FLAGLER BEACH	P	10/01/2019	EAN	09/30/2019	7.08	3.47	7.35	8.86	3.95	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	10/01/2018	EAN	09/30/2018	3	12.60	6.75	3.96	3.96	0.00	VR 100 PERCENT AT FIRST ELIGIBILITY
FORT LAUDERDALE	G	09/30/2019	EAN	09/30/2019	4	3.49	7.20	6.48	2.14	0.00	VR "Variable from 8% to 100% based on age, service, and employee group"
FORT LAUDERDALE	PF	10/01/2019	EAN	09/30/2019	4.55	9.83	7.30	7.68	3.94	2.00	VR VARIABLE RATES
FORT MEADE	F	10/01/2019	FIL	09/30/2019	3.00	6.03	7.00	6.48	5.12	0.00	VR VARIABLE RATES
FORT MEADE	G	10/01/2019	FIL	09/30/2019	3.00	5.93	7.00	6.66	5.14	0.00	VR VARIABLE RATES
FORT MEADE	P	10/01/2019	EAN	09/30/2019	0	0.00	7.00	6.53	4.98	0.00	VR VARIABLE RATES
FORT MYERS	F	10/01/2019	EAN	09/30/2019	5.44	10.47	7.90	9.48	3.05	0.00	VR VARIABLE RATES
FORT MYERS	G	10/01/2019	EAN	09/30/2019	6.12	7.78	7.50	9.47	1.99	0.00	VR VARIABLE RATES
FORT MYERS	P	10/01/2019	EAN	09/30/2019	6	17.78	7.75	9.03	5.25	0.00	VR NORM RET AGE

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FORT PIERCE	GP	09/30/2019	EAN	09/30/2019	5.14	9.20	7.75	8.08	2.60	0.69	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2019	EAN	09/30/2019	5.00	14.40	7.00	6.88	4.95	3.00	VR Rates vary by age and service from 15% to 100%
FORT WALTON BEACH	F	10/01/2019	EAN	09/30/2019	5.96	5.38	7.40	6.74	3.33	1.49	NR NORM RET AGE
FORT WALTON BEACH	G	10/01/2019	EAN	09/30/2019	3.67	4.06	7.60	8.02	3.78	0.00	VR VARIABLE RATES
FORT WALTON BEACH	P	10/01/2019	EAN	09/30/2019	6.55	8.47	7.40	7.09	5.08	0.00	VR Variable Rates
FROSTPROOF	G	10/01/2019	AGG	09/30/2019	5.50	2.65	7.00	5.92	5.38	0.00	65 age 65 with at least 10 yrs of vested service
FROSTPROOF	P	10/01/2019	EAN	09/30/2019	4.00	3.99	7.00	7.45	2.78	0.00	VR NORM RET AGE
FRUITLAND PARK	F	10/01/2019	AGG	09/30/2019	5.	-6.65	4.00	5.00	5.00	0.00	VR NORM RET AGE
GAINESVILLE	G	10/01/2019	EAN	09/30/2019	3.96	5.93	7.90	8.45	-0.64	3.20	VR VARIABLE RATES
GAINESVILLE	PF	10/01/2019	EAN	09/30/2019	4	3.95	7.90	7.71	1.67	2.45	VR VARIABLE RATES
GOLDEN BEACH	GP	10/01/2019	FIL	09/30/2019	5	4.30	7.50	5.42	2.56	0.00	VR General Employees: age 65; Police Officers and Town Manager: age 55 with at least 10 yrs of credit
GREATER NAPLES FCD	F	10/01/2019	EAN	09/30/2019	6.35	1.55	7.75	5.06	5.06	0.00	VR VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2019	AGG	09/30/2019	4.00	10.73	7.00	5.45	5.45	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	F	10/01/2019	AGG	09/30/2019	5.49	1.00	7.25	5.66	5.65	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	10/01/2019	AGG	09/30/2019	5	10.52	7.25	5.70	5.47	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	AGG	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	10/01/2019	EAN	09/30/2019	5.37	4.71	7.50	7.54	4.19	3.00	VR VARIABLE RATES
GULFPORT	G	10/01/2019	EAN	09/30/2019	4.74	4.39	7.25	8.80	3.76	0.00	VR VARIABLE RATES
GULFPORT	P	10/01/2019	EAN	09/30/2019	5.50	4.60	7.50	7.42	4.08	1.80	VR VARIABLE RATES
HAINES CITY	F	10/01/2019	EAN	09/30/2019	5.58	7.31	7.00	6.72	4.60	1.72	VR NORM RET AGE OR VARIABLE RATES

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HAINES CITY	G	10/01/2019	UC	09/30/2019	6	1.16	7.25	7.19	5.05	0.00	60	NORM RET AGE
HAINES CITY	P	10/01/2019	EAN	09/30/2019	6.26	10.30	7.45	5.51	4.29	2.45	VR	VARIABLE RATES
HALIFAX HOSPITAL	G	10/01/2018	UC	09/30/2018	0	3.85	6.75	5.75	5.75	0.00	VR	Earlier of age 62 or 30 years of service
HALLANDALE BEACH	G	10/01/2019	EAN	09/30/2019	4.96	4.16	7.00	6.98	5.34	0.00	VR	Age 60
HALLANDALE BEACH	PF	10/01/2019	EAN	09/30/2019	5.30	0.15	7.55	6.90	3.36	1.94	VR	VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2019	EAN	09/30/2019	6.82	5.82	7.00	7.67	4.47	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	10/01/2019	EAN	09/30/2019	5.12	3.73	7.70	6.36	2.13	0.00	VR	VARIABLE RATES
HIALEAH - ELECTED	G	10/01/2019	EAN	09/30/2019	8.00	0.20	6.00	6.90	6.20	0.00	VR	NORM RET AGE
HIALEAH GARDENS	P	10/01/2019	AGG	09/30/2019	5.90	5.20	7.25	5.94	1.49	0.00	VR	Experience based table of rates that are specific to the type of eligibility
HILLSBOROUGH COUNTY	ERP	07/01/2018	AGG	06/30/2019	0	0.00	2.50	0.40	0.40	0.00	0	0
HOLLEY-NAVARRE FCD	F	10/01/2019	AGG	09/30/2019	7.02	20.67	6.00	4.53	4.53	0.00	VR	Variable Rates
HOLLY HILL	F	10/01/2019	EAN	09/30/2019	5.75	0.00	7.40	8.00	4.75	0.00	VR	VARIABLE RATES
HOLLY HILL	P	10/01/2019	EAN	09/30/2019	5.95	0.00	7.40	7.73	3.90	0.00	VR	VARIABLE RATES
HOLLYWOOD	F	10/01/2019	EAN	09/30/2019	9.31	3.52	7.50	7.64	3.72	3.00	VR	VARIABLE RATES
HOLLYWOOD	G	10/01/2019	EAN	09/30/2019	4.7	3.90	7.50	7.04	4.20	3.50	VR	Experience based table of rates that are specific to the type of eligibility
HOLLYWOOD	P	10/01/2019	EAN	09/30/2019	5.6	5.30	8.00	7.93	1.73	3.50	VR	VARIABLE
HOLMES BEACH	P	10/01/2019	FIL	09/30/2019	7.43	5.04	7.25	7.60	4.79	1.20	VR	NORM RET AGE OR VARIABLE RATES
HOMESTEAD	F	01/01/2020	EAN	12/31/2019	0	0.00	4.50	6.81	20.90	0.00	VR	Not Applicable
HOMESTEAD	P	10/01/2019	EAN	09/30/2019	6.90	6.80	7.25	7.10	2.60	4.00	VR	"70% for the 1st year after reaching normal retirement eligibility, 45% for the 2nd and 3rd years a
HOMESTEAD - General & Hospital	G	10/01/2019	EAN	09/30/2019	5	5.22	6.75	8.22	8.16	0.00	VR	"60% at age 50, followed by 30% for 3 years, followed by 50% for ages 54 to 64, and 100% thereafter

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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	10/01/2019	FIL	09/30/2019	4.00	5.84	7.00	7.32	5.30	0.00	65 age 65 with at least 5 yrs of credited service
INDIALANTIC	PF	10/01/2019	EAN	09/30/2019	4.79	6.37	7.40	8.73	3.92	0.00	VR NORM RET AGE
INDIAN HARBOUR BEACH	P	10/01/2019	EAN	09/30/2019	6.00	6.35	7.75	8.06	3.58	1.62	VR VARIABLE RATES
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2019	AGG	09/30/2019	4.00	2.58	7.00	6.85	4.98	0.00	age age 52
INDIAN RIVER SHORES	G	10/01/2019	EAN	09/30/2019	5.00	1.79	5.90	5.60	5.60	0.00	VR Town Manager: age 55 with at least 5 yrs of credited service; All others: age 62
INDIAN RIVER SHORES	PF	10/01/2019	EAN	09/30/2019	5.25	8.63	6.75	5.99	5.99	0.00	55 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	01/01/2019	AGG	12/31/2018	4	4.55	7.40	4.43	-5.36	0.00	Age Age-indexed rates from 3% for age 55 to 100% at age 70.
JACKSONVILLE	CO	10/01/2019	EAN	09/30/2019	8.34	12.46	6.90	6.60	1.62	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	10/01/2019	EAN	09/30/2019	5.03	5.78	6.90	5.94	0.73	1.50	VR Varies by age, service, and employer group. See valuation report for details.
JACKSONVILLE	PF	10/01/2019	EAN	09/30/2019	10.5	11.65	7.00	6.46	2.96	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	10/01/2019	EAN	10/01/2019	4.30	8.90	7.00	8.31	5.61	2.50	VR VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2019	EAN	09/30/2019	3.80	4.43	7.60	8.43	5.58	2.50	VR VARIABLE RATES
JACKSONVILLE BEACH	P	10/01/2019	EAN	09/30/2019	4.25	8.10	7.60	8.31	5.60	2.50	VR VARIABLE RATES

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JACKSONVILLE PF SENIOR STAFF	G	10/01/2018	EAN	09/30/2018	0	0.00	7.00	7.99	7.99	0.00	VR N/A, no actives
JUPITER	P	10/01/2019	EAN	09/30/2019	8.1	12.60	7.30	6.15	6.14	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	10/01/2019	EAN	09/30/2019	3	1.33	6.00	5.01	1.60	0.00	VR "Age 55 - 10%, Age 62 - 15%, age 65 100%. Other ages after 55 - 2%"
KEY BISCAWAYNE	PF	10/01/2019	EAN	09/30/2019	5.30	7.10	7.60	6.60	1.90	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	10/01/2019	EAN	09/30/2019	5.00	6.20	7.00	8.10	3.90	0.00	VR Varies by hire date
KEY WEST HOUSING	G	01/01/2020	EAN	12/31/2019	0.00	4.50	7.00	6.23	21.56	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	10/01/2019	EAN	09/30/2019	6.39	7.72	7.80	5.37	4.27	0.00	VR VARIABLE RATES
KISSIMMEE	G	10/01/2019	EAN/AG	09/30/2019	5.00	5.40	7.30	6.93	3.59	0.00	VR "70% at first eligibility, then 80%, then 100%"
KISSIMMEE	P	10/01/2019	EAN	09/30/2019	5.91	6.93	7.50	8.46	3.82	0.00	VR VARIABLE RATES
KISSIMMEE UTILITY AUTHORITY	G	10/01/2019	EAN	09/30/2019	4.63	6.29	7.75	9.41	3.82	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	10/01/2019	EAN	09/30/2019	5.89	6.64	7.25	8.41	4.14	0.00	VR VARIABLE RATES
LAKE ALFRED	G	10/01/2019	EAN	09/30/2019	6.00	10.21	7.50	8.37	5.29	0.00	VR VARIABLE RATES
LAKE ALFRED	PF	10/01/2019	EAN	09/30/2019	5.32	7.20	7.25	7.90	4.77	0.00	VR NORM RET AGE
LAKE CITY	F	10/01/2019	EAN	09/30/2019	5.76	3.35	7.65	7.16	1.65	0.00	VR NRD
LAKE CITY	G	10/01/2019	EAN	09/30/2019	4.09	1.34	7.65	7.01	2.93	0.00	VR NRD
LAKE CITY	P	10/01/2019	EAN	09/30/2019	7.25	2.74	7.50	8.60	3.91	1.00	VR VARIABLE RATES
LAKE HELEN	P	10/01/2019	AGG	09/30/2019	4	3.57	7.00	5.99	5.35	0.00	VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service

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LAKE MARY	F	10/01/2019	EAN	09/30/2019	4.6	5.20	7.00	6.40	4.50	3.00	VR Variable rates from 15% to 100% Based on NR eligibility
LAKE MARY	P	10/01/2019	EAN	09/30/2019	7.00	13.36	7.50	8.02	2.83	0.99	VR VARIABLE RATES
LAKE PARK (RETIRED)	P	10/01/2019	EAN	09/30/2019	0	0.00	7.50	4.78	4.78	0.00	VR VARIABLE RATES
LAKE WALES	F	10/01/2019	EAN	09/30/2019	5.46	9.62	7.75	7.26	3.73	1.00	VR VARIABLE RATES
LAKE WALES	G	10/01/2019	FIL	09/30/2019	5.79	6.54	7.50	6.69	1.56	1.55	VR NORM RET AGE
LAKE WALES	P	10/01/2019	EAN	09/30/2019	5.31	8.24	7.65	7.13	3.56	2.16	VR NORM RET AGE
LAKE WORTH	F	10/01/2019	EAN	09/30/2019	6.50	2.10	7.00	6.01	3.21	0.00	VR Variable - 90% at first eligibility 40% next 4 years then 100%
LAKE WORTH	G	10/01/2019	EAN	09/30/2019	5.71	8.60	7.20	6.66	4.81	4.00	VR "Varies by eligibility criteria, age and service from 50% to 100%"
LAKE WORTH	P	10/01/2019	EAN	09/30/2019	6.50	7.37	7.00	5.72	4.52	0.00	VR Variable - 70% at first eligibility 40% next 4 years then 100%
LAKELAND	F	10/01/2019	FIL	09/30/2019	5.89	6.48	7.50	8.02	4.32	3.00	VR VARIABLE RATES
LAKELAND	G	10/01/2019	EAN	09/30/2019	6.2	5.80	7.25	6.40	3.70	2.50	VR VARIABLE RATES
LAKELAND	P	10/01/2019	EAN	09/30/2019	6.90	5.14	7.50	7.76	3.73	1.29	VR VARIABLE RATES
LANTANA	F	09/30/2019	EAN	09/30/2019	7	2.10	7.00	6.45	4.23	0.00	VR VARIABLE RATES
LANTANA	P	10/01/2019	EAN	09/30/2019	6.00	10.22	7.25	6.81	4.63	4.00	VR "80% in first year of eligibility then 40% per year for four years, then 100%"
LARGO	PF	10/01/2019	EAN	09/30/2019	4.23	4.94	6.75	3.60	3.60	3.00	VR Variable - from 30% to 100% based on age and service
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	AGG	09/30/2018	5.50	16.00	6.50	11.20	11.20	0.00	VR 100% at NRA
LAUDERHILL	F	10/01/2019	EAN	09/30/2019	5.79	5.06	7.30	8.61	3.59	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	10/01/2019	EAN	09/30/2019	6.00	7.30	7.00	8.00	2.30	0.00	VR Varies by hire date
LAUDERHILL (C&M)	G	10/01/2019	EAN	09/30/2019	5.25	11.00	7.25	6.40	4.10	0.00	VR Varies by hire date
LEESBURG	F	10/01/2019	EAN	09/30/2019	4.57	1.13	7.50	5.44	3.85	0.00	VR 52 & 25, or 55 & 10

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LEESBURG	G	10/01/2019	EAN	09/30/2019	0.00	0.00	7.25	7.90	2.70	0.00	VR VARIABLE RATES
LEESBURG	P	10/01/2019	FIL	09/30/2019	5.46	4.29	7.40	8.02	5.68	0.00	VR VARIABLE RATES
LIGHTHOUSE POINT	PF	10/01/2019	AGG	09/30/2019	0	0.00	7.00	5.42	5.40	0.00	VR age 60 with at least 8 yrs of vesting service, age 55 with at least 10 yrs of vesting service or ag
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	10/01/2019	EAN	09/30/2019	0	0.00	7.00	7.53	2.86	0.00	VR NORM RET AGE
LONGBOAT KEY	G	10/01/2019	EAN	09/30/2019	0	0.00	7.00	7.53	2.86	0.00	VR NORM RET AGE
LONGBOAT KEY	P	10/01/2019	EAN	09/30/2019	0	0.00	7.00	7.53	2.86	0.00	VR NORM RET AGE
LONGWOOD	PF	10/01/2019	AGG	09/30/2019	4	5.60	7.00	6.41	5.53	0.00	VR age 55 with at least 5 yrs of credited service or any age with at least 25 yrs of credited service
LYNN HAVEN	F	10/01/2019	EAN	09/30/2019	5.98	14.81	7.25	7.47	4.28	0.00	VR VARIABLE RATES
LYNN HAVEN	G	10/01/2019	EAN	09/30/2019	5.71	11.26	7.50	6.64	3.18	0.00	VR VARIABLE RATES
LYNN HAVEN	P	10/01/2019	EAN	09/30/2019	6.11	10.51	7.50	6.80	4.01	0.00	VR VARIABLE RATES
MADISON	PF	10/01/2019	AGG	09/30/2019	6.00	10.02	7.75	6.90	4.57	0.00	VR VARIABLE RATES
MAITLAND	PF	10/01/2019	EAN	09/30/2019	5.59	5.94	7.25	6.65	4.72	0.00	VR VARIABLE RATES
MANALAPAN	GP	01/01/2019	EAN	12/31/2018	4.00	0.00	6.50	0.00	0.00	0.00	VR 100% first year of eligibility
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	10/01/2019	EAN	09/30/2019	8.80	6.10	7.00	3.70	3.70	4.00	VR 100% in first year of eligibility
MARCO ISLAND	P	10/01/2019	EAN	09/30/2019	5.77	7.90	7.00	7.00	3.06	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	10/01/2019	FIL	09/30/2019	5.31	5.88	7.50	8.45	2.75	0.00	VR VARIABLE RATES
MEDLEY - GENERAL + ELECTED	G	10/01/2019	EAN	09/30/2019	3.50	6.87	6.50	6.39	2.98	0.00	VR VARIABLE RATES
MELBOURNE	F	10/01/2019	EAN	09/30/2019	6	7.29	7.25	7.08	4.41	0.00	VR 55 & 10 or 0 & 25

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MELBOURNE	G	10/01/2019	AGG	09/30/2019	6.00	5.06	7.00	8.59	4.70	0.00	VR VARIABLE RATES
MELBOURNE	P	10/01/2019	EAN	09/30/2019	4.76	14.57	7.50	9.30	4.93	0.00	VR NORM RET AGE
MELBOURNE - SPECIAL RISK	G	10/01/2019	EAN	09/30/2019	6.00	4.12	7.00	8.59	4.70	0.00	VR VARIABLE RATES
MELBOURNE BEACH	P	10/01/2019	EAN	09/30/2019	5.19	5.39	7.50	7.89	2.59	0.00	VR NORM RET AGE
MIAMI - ELECTED	G	01/01/2019	PUC	12/31/2018	0	0.00	2.50	1.74	1.74	0.00	VR Age 55 for terminated participants. End of current term in office for active or rehired participant
MIAMI - FIPO	PF	10/01/2019	AGG	09/30/2019	7.74	8.21	7.34	6.48	6.11	0.00	VR "Rates starting at 20 YOS, varying for Police & Fire; 100% BACKDROP after 5 years of retirement eli
MIAMI - FIPO (STAFF)	G	10/01/2019	AGG	09/30/2019	5	-33.20	6.50	7.36	3.51	0.00	VR 100% of members are assumed to retired 5 years after normal retirement date
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2020	AB	12/31/2020	7.74	8.21	7.34	6.48	6.11	0.00	VR Rates starting at 20 YOS, varing for Police & Fire, 100% backdrop after 5 years of retirement eligi
MIAMI - GESE	GS	10/01/2019	EAN	09/30/2019	4.92	11.47	7.60	8.17	6.81	3.00	VR VARIABLE
MIAMI - GESE (EXCESS)	GS	10/01/2019	EAN	09/30/2019	4.92	11.47	7.60	0.00	0.00	0.00	VR VARIABLE
MIAMI - GESE (STAFF)	GS	10/01/2019	EAN	09/30/2019	6.00	11.29	7.60	9.18	4.16	0.00	VR VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2019	AGG	09/30/2019	3.8	5.90	6.00	6.84	4.02	0.00	VR VARIABLE RATES
MIAMI BEACH	G	10/01/2019	EAN	09/30/2019	5.10	3.60	7.40	6.87	3.50	0.00	VR Various rates from 5% to 100% based on age and service
MIAMI BEACH	PF	10/01/2019	EAN	09/30/2019	6.8	5.90	7.65	7.11	4.28	3.50	VR NORM RET AGE
MIAMI SHORES VILLAGE	G	10/01/2019	EAN	09/30/2019	5	4.38	7.00	6.93	3.10	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	10/01/2019	EAN	09/30/2019	6	5.20	7.00	6.91	3.60	0.00	VR NORM RET AGE
MIAMI SPRINGS	G	10/01/2019	EAN	09/30/2019	5.52	4.05	7.00	8.46	5.52	0.00	VR Variable - 50% in first year elig then 25% for 10 years then 100%
MIAMI SPRINGS	PF	10/01/2019	EAN	09/30/2019	5.20	7.13	7.00	8.68	5.57	0.00	VR Variable from 25% to 100% based on hire date and years after initial eligibility



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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	10/01/2019	AGG	09/30/2019	6.11	6.61	7.00	6.69	5.65	0.00	VR VARIABLE RATES
MILTON	F	10/01/2019	EAN	09/30/2019	6.00	6.34	7.75	7.38	5.98	1.31	VR NORM RET AGE
MILTON	G	10/01/2019	EAN	09/30/2019	5.40	7.77	7.50	6.63	3.17	0.00	VR VARIABLE RATES
MILTON	P	10/01/2019	EAN	09/30/2019	7.18	18.81	7.50	6.60	3.02	0.00	VR VARIABLE RATES
MIRAMAR	F	10/01/2019	EAN	09/30/2019	5.00	4.10	7.35	8.20	3.80	0.42	VR Varies by hire date
MIRAMAR	G	10/01/2019	EAN	09/30/2019	5.2	6.42	7.00	7.80	4.70	3.50	VR VARIABLE RATES
MIRAMAR	P	10/01/2019	EAN	09/30/2019	5.25	-0.40	7.10	7.00	3.00	0.00	VR Varies by hire date
MIRAMAR - MANAGEMENT	G	10/01/2019	EAN	09/30/2019	4.0	5.90	7.00	4.70	4.70	3.50	VR VARIABLE RATES
MONROE COUNTY	ERP	07/01/2019	AGG	06/30/2019	0	0.00	3.00	2.80	2.16	0.00	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2020	AGG	12/31/2019	0	0.00	1.00	2.92	2.92	0.00	VR None - variable
MONTICELLO	F	10/01/2018	AGG	09/30/2018	0	0.00	7.75	9.22	9.22	0.00	VR VARIABLE RATES
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	10/01/2019	AGG	09/30/2019	5.5	10.30	7.00	5.79	2.50	4.00	VR "80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"
MOUNT DORA	G	10/01/2019	FIL	09/30/2019	6.0	-6.30	6.50	6.50	7.30	0.00	60 100% at later of NRD or one year after valuation date
MOUNT DORA	P	10/01/2019	AGG	09/30/2019	8.2	4.70	7.50	6.39	2.11	4.00	VR 80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%
NAPLES	F	10/01/2019	EAN	09/30/2019	5.15	5.70	7.30	7.33	3.94	0.00	VR VARIABLE RATES
NAPLES	G	10/01/2019	EAN	09/30/2019	5.27	3.89	7.30	7.27	3.66	0.00	VR VARIABLE RATES
NAPLES	P	10/01/2019	EAN	09/30/2019	5.08	5.44	7.30	7.29	4.01	0.00	VR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2019	EAN	09/30/2019	9.91	9.17	7.75	7.32	5.32	0.00	VR VARIABLE RATES
NEW PORT RICHEY	F	10/01/2019	EAN	09/30/2019	5.95	8.35	7.50	8.60	2.83	0.00	VR VARIABLE RATES
NEW PORT RICHEY	P	10/01/2019	EAN	09/30/2019	6.1	11.40	7.25	8.10	2.37	0.00	VR NORM RET AGE
NEW SMYRNA BEACH	F	10/01/2019	EAN	09/30/2019	5.75	9.94	7.80	7.13	2.53	0.00	VR VARIABLE RATES

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NEW SMYRNA BEACH	P	10/01/2019	EAN	09/30/2019	6.59	13.19	7.75	6.85	4.81	0.00	VR VARIABLE RATES
NORTH BAY FCD	F	10/01/2019	EAN	09/30/2019	0.00	7.77	7.50	7.23	5.15	0.00	VR VARIABLE RATES
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2019	AGG	09/30/2019	0.00	0.00	7.35	7.97	4.31	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL	G	07/01/2018	FIL	06/30/2019	4.5	2.00	6.25	7.77	11.13	0.00	65 NRA
NORTH COLLIER FCD (was North Naples)	F	10/01/2019	EAN	09/30/2019	5.95	5.61	7.40	3.80	3.80	0.00	VR NORM RET AGE
NORTH MIAMI 691 [GPF]	F	10/01/2019	EAN	09/30/2019	0.00	0.00	6.75	7.30	4.80	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2019	EAN	09/30/2019	4.2	7.32	6.75	7.30	4.78	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2019	EAN	09/30/2019	3.00	-3.20	6.75	7.30	4.80	0.00	VR VARIABLE RATES
NORTH MIAMI 748	P	10/01/2019	EAN	09/30/2019	5.00	7.05	7.20	6.66	0.50	0.00	VR Rates from 25% to 100% based on years after NR eligibility
NORTH MIAMI BEACH	G	10/01/2019	EAN	09/30/2019	3.84	5.82	7.45	5.80	2.94	0.00	VR NORM RET AGE
NORTH MIAMI BEACH	PF	10/01/2019	EAN	09/30/2019	7.16	9.04	8.00	4.83	1.93	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	10/01/2019	AGG	09/30/2019	4	6.65	7.50	5.45	5.42	0.00	VR For benefits earned prior to Feb 1, 2013: age 62 with at least 4 yrs of credited service or age 55
NORTH PORT	F	10/01/2019	EAN	09/30/2019	5.54	4.74	7.25	7.74	3.75	0.00	VR VARIABLE RATES
NORTH PORT	P	10/01/2019	EAN	09/30/2019	6.82	2.87	7.45	7.89	2.55	0.00	VR VARIABLE RATES
NORTH RIVER FCD	F	10/01/2019	EAN	09/30/2019	5.36	7.03	7.50	7.90	4.95	0.00	55 VARIABLE RATES
OAKLAND PARK	G	10/01/2019	AGG	09/30/2019	5.00	0.00	7.50	9.95	5.25	0.00	62 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	10/01/2019	EAN	09/30/2019	5.48	4.73	7.00	6.60	8.93	0.49	VR "75% at 80 points, 100% at later of 60,10 or 30 years of service"
OCALA	G	10/01/2019	EAN	09/30/2019	3.99	5.02	7.00	5.07	2.59	0.00	VR VARIABLE RATES
OCALA	P	10/01/2019	EAN	09/30/2019	5.45	6.19	7.70	5.93	3.14	0.00	VR VARIABLE RATES
OCEAN CITY-WRIGHT FCD	F	10/01/2019	EAN	09/30/2019	7.68	12.15	7.25	10.97	3.89	2.10	VR VARIABLE RATES
OCOEE	G	10/01/2019	EAN	09/30/2019	4.36	3.88	7.40	8.27	2.94	0.00	VR VARIABLE RATES

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OCOEE	PF	10/01/2019	EAN	09/30/2019	6.58	4.22	7.80	7.43	2.82	2.23	VR VARIABLE RATES
OKALOOSA ISLAND FCD	F	10/01/2019	EAN	09/30/2019	6.26	4.91	7.40	7.01	3.53	2.94	VR NORM RET AGE
OKEECHOBEE	F	10/01/2019	AGG	09/30/2019	7.00	3.80	7.00	7.20	3.30	0.00	VR NORM RET AGE
OKEECHOBEE	G	10/01/2019	AGG	09/30/2019	6.	3.60	7.00	7.50	3.20	0.00	VR NORM RET AGE
OKEECHOBEE	P	10/01/2019	AGG	09/30/2019	6.	7.50	7.00	7.50	3.50	0.00	VR NORM RET AGE
OKEECHOBEE UTILITY	G	10/01/2019	AGG	09/30/2019	6.00	5.00	7.00	7.90	3.80	0.00	VR NORM RET AGE
OLDSMAR	F	10/01/2019	AGG	09/30/2019	4.5	5.41	7.00	5.59	5.47	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	01/01/2020	EAN	12/31/2019	5	5.00	6.75	21.60	21.60	0.00	VR NORM RET AGE
ORANGE PARK	F	10/01/2019	EAN	09/30/2019	5.36	6.56	7.50	7.70	4.44	0.00	VR NORM RET AGE
ORANGE PARK	G	10/01/2019	EAN	09/30/2019	4.75	3.78	7.00	5.20	5.20	0.00	VR NORM RET AGE
ORANGE PARK	P	10/01/2019	EAN	09/30/2019	5.16	5.01	7.10	9.38	5.25	0.80	VR NORM RET AGE
ORLANDO	F	10/01/2019	EAN	09/30/2019	5.55	6.26	7.25	3.12	5.84	1.88	VR Retirement decrements begin at 20 years of service.
ORLANDO	G	09/30/2019	AGG	09/30/2019	4.06	2.72	7.25	7.59	5.55	0.00	VR VARIABLE RATES
ORLANDO	P	10/01/2019	EAN	09/30/2019	4.41	3.86	7.25	6.38	5.77	1.47	VR "25% at 20-27 YOS, 50% at 27-28, 100% at 29+. Assume 100% at age 65"
ORLANDO AVIATION	G	10/01/2019	EAN	09/30/2019	0.00	5.21	7.00	6.49	2.57	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2019	EAN	09/30/2019	4.77	4.67	7.25	8.07	4.30	3.00	VR Rates vary by age and service 15% to 100%
ORMOND BEACH	F	10/01/2019	EAN	09/30/2019	5.50	9.90	7.00	8.54	2.98	0.00	VR VARIABLE RATES
ORMOND BEACH	G	10/01/2019	EAN	09/30/2019	4.00	5.04	6.75	8.53	2.95	0.00	VR VARIABLE RATES
ORMOND BEACH	P	10/01/2019	EAN	09/30/2019	5.93	6.88	6.75	8.56	2.81	0.44	VR VARIABLE RATES
OVIEDO	F	10/01/2019	FIL	09/30/2019	4.76	10.56	7.40	7.30	2.10	0.00	VR VARIABLE RATES
OVIEDO	P	10/01/2019	EAN	09/30/2019	5.56	6.71	7.65	7.65	3.22	0.00	VR VARIABLE RATES
PALATKA	F	10/01/2019	EAN	09/30/2019	5.66	5.58	7.60	7.83	3.77	0.00	VR VARIABLE RATES
PALATKA	G	10/01/2019	EAN	09/30/2019	5.73	6.99	7.60	7.10	4.35	0.00	VR VARIABLE RATES

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PALATKA	P	10/01/2019	EAN	09/30/2019	6.78	13.08	7.60	7.89	3.58	0.00	VR VARIABLE RATES
PALM BAY	F	10/01/2019	EAN	09/30/2019	5.58	5.79	7.75	8.06	4.03	0.00	VR VARIABLE RATES
PALM BAY	G	10/01/2019	AGG	09/30/2019	0	0.00	7.75	9.45	5.39	0.00	VR VARIABLE RATES
PALM BAY	P	10/01/2019	EAN	09/30/2019	5.70	6.02	7.75	8.78	4.47	0.00	VR VARIABLE RATES
PALM BEACH	GPF	09/30/2019	EAN	09/30/2019	5.70	5.60	7.10	5.09	4.41	2.75	VR Varies by Age and Service and Group
PALM BEACH GARDENS	F	10/01/2019	PUC	09/30/2019	5.18	6.24	7.15	8.90	5.39	0.00	VR VARIABLE RATES
PALM BEACH GARDENS	G	10/01/2019	AGG	09/30/2019	5.00	3.44	7.00	8.77	5.73	0.00	62 62
PALM BEACH GARDENS	P	10/01/2019	EAN	09/30/2019	6.00	8.96	6.50	7.50	2.10	5.00	VR Variable - from 15% to 100% based on age and service
PALM COAST (VOL)	F	10/01/2019	EAN	09/30/2019	0.00	0.00	7.00	8.36	5.08	0.00	VR VARIABLE RATES
PALM HARBOR FCD	F	10/01/2019	EAN	09/30/2019	6.52	8.94	7.50	10.56	3.13	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	10/01/2019	EAN	09/30/2019	5.00	4.82	7.00	8.09	2.81	0.00	VR VARIABLE RATES
PALMETTO	P	10/01/2019	EAN	09/30/2019	5.62	11.06	7.00	8.38	3.17	0.00	VR VARIABLE RATES
PANAMA CITY	F	10/01/2019	EAN	09/30/2019	5.59	10.72	7.70	7.29	5.26	0.00	VR VARIABLE RATES
PANAMA CITY	P	10/01/2019	EAN	09/30/2019	6.31	9.66	7.70	7.71	7.32	1.52	VR VARIABLE RATES
PANAMA CITY (SUPP)	G	10/01/2019	AGG	09/30/2019	4	5.40	7.00	5.25	5.25	0.00	VR age 59 with either at least 10 yrs of credited service for Category 1 employees or at least 6 yrs o
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
PARKLAND	P	10/01/2019	EAN	09/30/2019	0	0.00	6.50	5.27	5.27	0.00	VR UPON ATTAINMENT OF NRA
PASCO COUNTY	ERP	07/01/2019	EAN	06/30/2019	0	0.00	6.78	6.92	6.92	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	10/01/2019	AGG	09/30/2019	3	0.00	6.50	2.24	2.24	3.00	VR Early Retirement Age
PEMBROKE PINES	G	10/01/2019	EAN	09/30/2019	4.67	5.33	6.00	8.31	5.51	0.00	VR 55 and 10 years of service

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PEMBROKE PINES	PF	10/01/2019	EAN	09/30/2019	3.7	6.70	7.75	7.64	3.91	5.30	VR NORM RET AGE
PENSACOLA	F	10/01/2019	EAN	09/30/2019	6.05	6.74	7.75	6.26	2.83	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	10/01/2019	EAN	09/30/2019	4.00	7.80	7.13	7.96	4.15	0.00	VR VARIABLE RATES
PERRY	F	10/01/2019	EAN	09/30/2019	5.58	5.65	7.00	7.44	4.66	0.00	VR VARIABLE RATES
PERRY	P	10/01/2019	EAN	09/30/2019	6.07	3.84	7.50	7.26	4.89	0.00	VR VARIABLE RATES
PINELLAS PARK	F	10/01/2019	EAN	09/30/2019	5.39	6.12	7.25	7.12	4.58	0.00	VR Variable Rates
PINELLAS PARK	G	10/01/2019	EAN	09/30/2019	6	6.67	6.75	7.74	5.11	0.00	VR Age 62 with 10 years of service or 30 years of service
PINELLAS PARK	P	10/01/2019	EAN	09/30/2019	7.	10.40	7.45	6.70	4.60	4.00	VR NORM RET AGE
PLANT CITY	PF	10/01/2019	EAN	09/30/2019	5.43	8.20	7.50	7.80	3.11	2.70	VR VARIABLE RATES
PLANTATION	G	10/01/2019	EAN	09/30/2019	4.5	4.70	7.40	6.40	2.96	4.00	VR VARIABLE RATES
PLANTATION	P	10/01/2019	EAN	09/30/2019	5.7	8.30	6.80	7.56	4.50	4.00	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2019	AGG	09/30/2019	0.00	0.00	7.08	6.50	2.60	0.00	VR VARIABLE RATES
POMPANO BEACH	G	10/01/2019	EAN	09/30/2019	5.73	5.80	7.55	7.09	2.85	2.40	VR age 55 with 20 years of service or age 62 with 3 years of service.
POMPANO BEACH	PF	10/01/2019	EAN	09/30/2019	6.06	7.15	7.30	5.84	4.04	2.75	VR "Starting at eligibility for retirement: Police (80%, 50%, 75%, 100%); Fire (50%, 20%, 30%, 40%, 50
PORT ORANGE	F	10/01/2019	EAN	09/30/2019	4.55	3.23	7.35	7.60	5.22	0.00	VR VARIABLE RATES
PORT ORANGE	G	10/01/2019	EAN	09/30/2019	4	2.50	6.75	8.61	3.40	0.00	VR NORM RET AGE OR VARIABLE RATES
PORT ORANGE	P	10/01/2019	EAN	09/30/2019	7.25	4.41	7.25	5.79	3.62	1.00	VR Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10
PORT ST. LUCIE	P	10/01/2019	EAN	09/30/2019	6.19	5.75	7.30	8.59	3.47	1.96	VT VARIABLE RATES
PUNTA GORDA	F	10/01/2019	EAN	09/30/2019	6.00	12.43	7.75	9.77	4.93	1.34	VR VARIABLE RATES
PUNTA GORDA	G	10/01/2019	EAN	09/30/2019	4.00	4.39	7.00	7.53	4.47	0.00	VR VARIABLE RATES
PUNTA GORDA	P	10/01/2019	FIL	09/30/2019	6.29	9.36	7.00	8.06	4.06	0.86	VR VARIABLE RATES
QUINCY	PF	10/01/2019	EAN	09/30/2019	4.00	10.05	7.40	8.35	4.61	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
RIVIERA BEACH	F	10/01/2019	EAN	09/30/2019	7.50	14.58	6.60	7.94	4.98	0.00	VR Variable - 70% at first eligibility 40% next 4 years then 100%
RIVIERA BEACH	G	10/01/2019	EAN	09/30/2019	7.20	9.20	7.00	9.25	6.30	0.00	VR "Variable Rates - 30% upon first eligibility, 10% in the second year following eligibility, 15% in
RIVIERA BEACH	P	09/30/2019	EAN	09/30/2019	6.36	31.88	7.50	6.96	2.97	4.50	VR VARIABLE RATES
ROCKLEDGE	F	10/01/2019	EAN	09/30/2019	6	7.48	7.80	7.14	3.49	0.00	VR 52 & 25 or 55 & 10
ROCKLEDGE	G	10/01/2019	EAN	09/30/2019	6	6.59	7.80	7.24	3.62	0.00	VR 65 & 10
ROCKLEDGE	P	10/01/2019	EAN	09/30/2019	6	10.21	7.80	7.36	3.27	0.00	VR 52 & 10
SAFETY HARBOR	F	10/01/2019	AGG	09/30/2019	4.50	11.43	7.00	6.36	5.45	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service
SAINT AUGUSTINE	F	10/01/2019	FIL	09/30/2019	4.57	6.30	7.50	8.45	3.91	3.00	VR VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2019	EAN	09/30/2019	4.16	7.30	7.50	6.61	1.98	3.00	VR NRD
SAINT AUGUSTINE	P	10/01/2019	EAN	09/30/2019	5.51	11.07	7.50	6.94	4.10	0.00	VR NRD
SAINT CLOUD	G	10/01/2019	EAN	09/30/2019	5.53	12.27	7.75	7.86	4.75	0.00	VR VARIABLE RATES
SAINT CLOUD	PF	10/01/2019	EAN	09/30/2019	5.75	12.31	7.80	7.89	4.60	2.91	VR VARIABLE RATES
SAINT JOHNS RIVER PW PK	G	10/01/2019	EAN	09/30/2019	2.59	1.93	6.00	2.48	2.81	0.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2019	EAN	09/30/2019	6.37	4.85	7.60	5.60	3.90	3.00	VR Variable - from 30% to 100% based on age and service
SAINT LUCIE COUNTY FCD	G	10/01/2019	EAN	09/30/2019	5.20	8.72	8.00	5.60	3.90	1.74	VR VARIABLE RATES
SAINT PETE BEACH	F	10/01/2019	EAN	09/30/2019	4.58	6.84	7.55	8.51	5.31	1.38	VR VARIABLE RATES
SAINT PETE BEACH	G	10/01/2019	EAN	09/30/2019	5.00	6.18	7.50	7.50	3.65	0.00	VR VARIABLE RATES
SAINT PETE BEACH	P	10/01/2019	EAN	09/30/2019	0	0.00	7.00	7.97	4.76	0.00	15 15
SAINT PETERSBURG	F	10/01/2019	EAN	09/30/2019	5.50	10.70	7.50	9.35	3.86	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	10/01/2019	EAN	09/30/2019	5.50	7.70	7.60	6.84	0.99	1.20	VR Varying rates from ages 51-70
SAINT PETERSBURG	P	10/01/2019	EAN	09/30/2019	6.10	11.80	7.85	8.24	3.01	2.60	VR Initially 66% at 25YOS and/or 75% at age 55; then 25%/year until 100% at 55/25

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
SAN CARLOS PARK FCD	F	10/01/2019	AGG	09/30/2019	4.50	7.04	7.00	5.55	5.50	0.00	VR If hired before 2014: age 55 with at least 6 yrs of credited service or any age with at least 25 yr
SANFORD	F	10/01/2019	EAN	09/30/2019	5.40	4.75	7.50	8.61	2.07	0.00	VR NORM RET AGE
SANFORD	P	10/01/2019	EAN	09/30/2019	4.75	5.20	7.00	7.30	0.16	0.00	VR VARIABLE RATES
SANIBEL	G	10/01/2019	EAN	09/30/2019	3.73	1.61	6.75	3.60	3.60	0.00	VR VARIABLE RATES
SANIBEL	P	10/01/2019	EAN	09/30/2019	5.92	2.40	7.50	6.53	2.62	0.00	VR VARIABLE RATES
SARASOTA	F	09/30/2019	EAN	09/30/2019	0.00	0.00	6.85	7.50	2.10	0.00	VR NORM RET AGE
SARASOTA	G	09/30/2019	EAN	09/30/2019	4.90	4.60	6.80	5.60	-0.50	0.00	VR Variable (age and service based 60% to 100%)
SARASOTA	P	09/30/2019	EAN	09/30/2019	6.80	6.30	7.00	7.20	2.50	2.50	VR Variable (rates vary from 10% to 100% by Age and Service)
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2019	EAN	09/30/2020	3.8	3.50	6.75	5.60	3.70	0.00	VR Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants
SARASOTA-MANATEE AIRPORT	G	10/01/2019	EAN	09/30/2019	3.59	5.34	5.75	6.00	6.17	0.00	VR 65 for Actives NRA for Terminated Vested
SATELLITE BEACH	G	10/01/2019	AGG	09/30/2019	4.75	0.95	7.20	8.68	5.31	0.00	62 age 62 with at least 5 yrs of participation
SATELLITE BEACH	PF	10/01/2019	EAN	09/30/2019	4.75	3.48	7.20	7.97	5.32	0.00	52 age 52 with at least 5 yrs of participation
SEBASTIAN	P	10/01/2019	EAN	09/30/2019	6.29	6.84	7.20	7.10	1.79	2.36	55 NORM RET AGE
SEBRING	F	10/01/2019	FIL	09/30/2019	7.00	2.47	7.60	7.42	4.72	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%
SEMINOLE	F	10/01/2019	EAN	09/30/2019	4.75	4.58	7.75	7.56	3.05	0.00	VR VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2019	PUC	04/30/2019	4	3.30	7.00	6.20	7.70	0.00	VR NORM RET AGE OR VARIABLE RATES
SOUTH MIAMI [GP]	G	10/01/2019	EAN	09/30/2019	4.70	4.10	7.38	7.40	2.01	0.00	VR NORM RET AGE
SOUTH MIAMI [GP]	P	10/01/2019	EAN	09/30/2019	4.3	11.10	7.38	7.40	2.01	4.00	VR NORM RET AGE
SOUTH PASADENA	F	10/01/2019	EAN	09/30/2019	5.25	4.08	7.50	7.58	4.08	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
SOUTH WALTON FCD	F	10/01/2019	EAN	09/30/2019	5.41	6.61	7.25	7.99	2.77	2.00	VR VARIABLE RATES
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	UC	12/31/2019	0	11.27	6.50	6.15	21.30	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	10/01/2019	EAN	09/30/2019	3.4	9.90	7.50	10.60	3.28	5.00	VR NORM RET AGE
STARKE	P	10/01/2019	EAN	09/30/2019	4.7	14.20	7.25	7.33	5.02	5.00	VR NORM RET AGE
SUNRISE	F	10/01/2019	EAN	09/30/2019	6.90	3.86	7.80	7.50	4.07	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	10/01/2019	EAN	09/30/2019	5	6.00	7.00	7.00	3.00	2.00	VR VARIABLE RATES
SUNRISE	P	10/01/2019	EAN	09/30/2019	5.20	4.00	7.35	6.50	3.32	3.00	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2019	EAN	09/30/2019	5.1	4.30	7.25	6.45	4.26	0.00	VR NORM RET AGE
SURFSIDE [GP]	P	10/01/2019	EAN	09/30/2019	4.8	5.30	7.25	6.45	4.26	0.00	VR NORM RET AGE
SWEETWATER	P	10/01/2018	AGG	09/30/2018	7.00	9.00	7.50	8.49	8.94	0.00	VR 40% for first 5 years of eligibility then 100%
TALLAHASSEE [GPF]	F	10/01/2019	EAN	09/30/2019	5.36	4.59	7.50	7.92	6.45	3.50	VR Varies by Age and Service and Group from 20% to 100%
TALLAHASSEE [GPF]	G	10/01/2019	EAN	09/30/2019	3.73	6.26	7.50	7.74	4.94	3.50	VR Varies by Age and Service and Group from 20% to 100%
TALLAHASSEE [GPF]	P	10/01/2019	EAN	09/30/2019	5.77	3.57	7.50	7.31	0.59	3.50	VR Varies by Age and Service and Group from 15% to 100%
TAMARAC	F	10/01/2019	EAN	09/30/2019	4	9.14	7.00	7.17	3.05	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 2
TAMARAC	G	10/01/2019	EAN	09/30/2019	4	2.11	7.00	7.18	4.40	0.00	VR age 62 or age 55 with at least 30 yrs of continuous service



**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
TAMARAC	P	10/01/2019	EAN	09/30/2019	0	0.00	6.50	7.28	3.36	0.00	VR VARIABLE RATES
TAMARAC - ELECTED	G	10/01/2019	EAN	09/30/2019	5	4.00	7.00	6.83	5.68	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	10/01/2019	FIL	09/30/2019	4.63	11.19	7.65	9.25	12.35	0.00	VR VARIABLE RATES
TAMPA	PF	10/01/2019	EAN	09/30/2019	6.35	8.48	8.50	7.71	6.75	0.00	VR VARIABLE RATES
TAMPA PF (STAFF)	G	10/01/2018	EAN	09/30/2018	0	0.00	7.00	0.00	0.00	0.00	62 NORM RET AGE
TARPON SPRINGS	F	10/01/2019	EAN	09/30/2019	6.69	7.16	7.75	8.99	2.80	0.00	VR VARIABLE RATES
TARPON SPRINGS	P	10/01/2019	EAN	09/30/2019	5.59	3.26	7.50	6.52	0.99	0.00	VR NORM RET AGE
TAVARES	F	10/01/2019	EAN	09/30/2019	7.12	5.38	7.25	5.77	4.30	0.00	VR VARIABLE RATES
TAVARES	P	10/01/2019	EAN	09/30/2019	6.42	8.56	7.75	8.09	4.31	0.00	VR VARIABLE RATES
TEMPLE TERRACE	F	10/01/2019	EAN	09/30/2019	6.50	7.94	7.50	8.51	3.59	3.00	VR VARIABLE RATES
TEMPLE TERRACE	P	10/01/2019	EAN	09/30/2019	6.13	7.08	7.50	8.59	5.01	0.00	VR VARIABLE RATES
TEQUESTA	G	10/01/2019	AGG	09/30/2019	6.0	9.20	6.50	6.22	4.03	4.00	VR 100% upon reaching normal retirement age; probability of early retirement is 5% for each year eligi
TEQUESTA [PF]	F	10/01/2019	EAN	09/30/2019	6	8.60	7.00	6.30	3.24	4.00	VR Variable
TEQUESTA [PF]	P	10/01/2019	EAN	09/30/2019	6	17.10	7.00	6.40	2.94	4.00	VR Variable
TITUSVILLE	G	10/01/2019	EAN	09/30/2019	5.01	4.52	7.75	9.16	2.66	0.00	VR VARIABLE RATES
TITUSVILLE	PF	10/01/2019	EAN	09/30/2019	4.55	4.08	7.75	9.53	3.06	0.00	VR VARIABLE RATES
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	EAN	09/30/2019	3.06	1.03	7.40	6.90	4.10	0.00	VR VARIABLE RATES
UMATILLA	P	10/01/2019	AGG	09/30/2019	6.33	-5.57	7.00	5.26	5.26	0.00	VR age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
VALPARAISO	PF	10/01/2019	AGG	09/30/2019	4.50	3.02	7.00	5.60	5.30	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	10/01/2019	EAN	09/30/2019	5.87	3.50	7.00	7.16	1.90	0.00	VR VARIABLE RATES
VENICE	P	10/01/2019	EAN	09/30/2019	5.50	2.60	7.00	9.77	2.18	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>	
VERO BEACH	F	10/01/2019	EAN	09/30/2019	0	0.00	6.00	6.80	2.40	0.00	0	0
VERO BEACH	G	10/01/2019	EAN	09/30/2019	0	0.00	6.50	7.18	4.56	0.00	65	VARIABLE RATES
VERO BEACH	P	10/01/2019	EAN	09/30/2019	5.04	12.03	7.65	7.21	3.60	0.00	VR	VARIABLE RATES
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	FIL	09/30/2019	4.41	2.84	6.75	6.44	4.42	3.00	VR	Variable - from 25% to 100% based on number of years after eligibility
VILLAGE OF NORTH PALM BEACH	PF	10/01/2019	EAN	09/30/2019	5.50	10.82	7.70	6.22	3.13	0.00	VR	VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2019	EAN	09/30/2019	5.67	5.24	6.25	6.74	3.02	0.00	VR	62 & 5
VILLAGE OF PALM SPRINGS	PF	10/01/2019	EAN	09/30/2019	4.1	13.00	7.25	8.66	4.93	0.00	VR	NORM RET AGE
VOLUSIA COUNTY (VOL)	F	10/01/2019	FIL	09/30/2019	0	0.00	4.25	9.50	8.92	0.00	VR	""Retirement decrements begin at age 40 and 10 years of service.""
WAUCHULA	GP	10/01/2019	FIL	09/30/2019	5.00	5.05	7.00	5.47	5.34	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	10/01/2019	AGG	09/30/2019	5.17	6.89	7.50	7.78	4.21	0.00	VR	VARIABLE RATES
WEST MELBOURNE	P	10/01/2019	EAN	09/30/2019	7.03	7.55	6.95	6.79	3.17	0.00	VR	VARIABLE RATES
WEST PALM BEACH	F	09/30/2019	EAN	09/30/2019	4.40	3.70	7.50	10.16	1.80	4.10	VR	VARIABLE RATES
WEST PALM BEACH	G	09/30/2019	AGG	09/30/2019	5.50	3.00	7.50	3.51	3.51	0.00	VR	VARIABLE RATES
WEST PALM BEACH	P	09/30/2019	EAN	09/30/2019	5.00	5.23	7.50	8.05	0.56	2.50	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	10/01/2019	AGG	09/30/2019	4.50	13.78	7.00	6.01	5.42	0.00	VR	age 55 with at least 10 yrs of credited service (5 yrs if fully vested in general plan prior to 6/1
WILTON MANORS (VOL)	F	10/01/2019	EAN	09/30/2019	0	0.00	6.00	6.13	5.46	0.00	VR	Variable - Participants are assumed to retire a half year after reaching the earlier of age 50 and
WILTON MANORS [GP]	G	10/01/2019	EAN	09/30/2019	5.50	1.89	6.60	5.75	5.10	0.00	VR	Variable - 2% probability from age 40 to 44; 5% probability from age 45 to 49; 50% probability from

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
WILTON MANORS [GP]	P	10/01/2019	EAN	09/30/2019	5.50	1.55	6.60	5.75	5.10	0.00	VR Variable - 5% probability from age 40 to 44; 50% probability from age 45 to 49; 100% probability on
WINTER GARDEN	G	10/01/2019	EAN	09/30/2019	5.3	5.71	7.25	6.71	3.83	0.00	VR VARIABLE RATES
WINTER GARDEN	PF	10/01/2019	EAN	09/30/2019	6.26	9.35	7.25	7.42	3.65	0.00	VR VARIABLE RATES
WINTER HAVEN	F	10/01/2019	EAN	09/30/2019	5.55	2.74	7.60	7.96	3.34	1.31	VR VARIABLE RATES
WINTER HAVEN	G	10/01/2019	EAN	09/30/2019	4.69	2.65	7.20	8.31	3.25	0.00	VR VARIABLE RATES
WINTER HAVEN	P	10/01/2019	EAN	09/30/2019	6.01	4.45	7.45	8.18	2.35	0.00	VR VARIABLE RATES
WINTER PARK	F	10/01/2019	EAN	09/30/2019	6.1	7.80	7.50	7.43	4.27	3.50	VR NORM RET AGE
WINTER PARK	P	10/01/2019	EAN	09/30/2019	4.7	4.10	7.50	7.92	3.94	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:** 488

**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**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
ALACHUA COUNTY LIBRARY	G		Alachua	267,306	38	115	0	53
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	267,306	0	157	0	0
ALTAMONTE SPRINGS	G	45,293	Seminole	471,735	274	63	0	68
ALTAMONTE SPRINGS	P	45,293	Seminole	471,735	87	17	0	10
APOPKA	F	52,404	Orange	1,386,080	99	35	8	7
APOPKA	G	52,404	Orange	1,386,080	230	129	7	22
APOPKA	P	52,404	Orange	1,386,080	95	54	4	1
ARCADIA	G	7,770	De Soto	36,065	36	23	0	10
ARCADIA	PF	7,770	De Soto	36,065	17	23	2	1
ATLANTIC BEACH	G	13,792	Duval	970,672	28	73	2	7
ATLANTIC BEACH	P	13,792	Duval	970,672	26	23	0	3
ATLANTIS	P	2,036	Palm Beach	1,447,857	0	6	0	0
AUBURNDALE	F	16,534	Polk	690,606	19	17	2	1
AUBURNDALE	G	16,534	Polk	690,606	38	98	0	12
AUBURNDALE	P	16,534	Polk	690,606	34	26	1	6
AVENTURA	P	38,031	Miami-Dade	2,812,130	78	17	7	0
AVON PARK	F	11,222	Highlands	103,434	14	12	1	1
AVON PARK	P	11,222	Highlands	103,434	0	18	0	3
BAL HARBOUR VILLAGE	G	2,924	Miami-Dade	2,812,130	30	25	6	9
BAL HARBOUR VILLAGE	P	2,924	Miami-Dade	2,812,130	18	23	0	0
BARTOW	F	19,665	Polk	690,606	20	16	0	3
BARTOW	G	19,665	Polk	690,606	183	97	9	34
BARTOW	P	19,665	Polk	690,606	38	42	1	3
BAY HARBOR ISLANDS	G	6,039	Miami-Dade	2,812,130	42	28	0	2
BAY HARBOR ISLANDS	P	6,039	Miami-Dade	2,812,130	19	7	0	2
BAY MEDICAL CENTER	G		Bay	167,283	0	683	0	854
BELLE GLADE	G	17,979	Palm Beach	1,447,857	85	55	0	8
BELLE GLADE (RETIRED)	PF	17,979	Palm Beach	1,447,857	0	10	0	0
BELLE GLADE HOUSING	G	17,979	Palm Beach	1,447,857	25	6	0	11
BELLEAIR	P	4,053	Pinellas	978,045	12	12	0	1
BELLEVIEW	P	5,273	Marion	360,421	13	6	0	2

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
BOCA GRANDE FCD	F		Multi: Charlotte/Le	458,459	17	1	2	0
BOCA RATON	G	94,488	Palm Beach	1,447,857	611	516	59	42
BOCA RATON	PF	94,488	Palm Beach	1,447,857	383	307	31	7
BOCA RATON EXECUTIVE	G	94,488	Palm Beach	1,447,857	48	29	10	12
BOCA RATON HOUSING	G	94,488	Palm Beach	1,447,857	14	6	0	2
BONITA SPRINGS FCD	F	54,437	Lee	735,148	97	49	4	3
BONITA SPRINGS FCD	G	54,437	Lee	735,148	11	10	0	0
BOYNTON BEACH	F	77,696	Palm Beach	1,447,857	115	102	20	2
BOYNTON BEACH	G	77,696	Palm Beach	1,447,857	366	392	47	50
BOYNTON BEACH	P	77,696	Palm Beach	1,447,857	125	132	15	23
BRADENTON	F	57,006	Manatee	387,414	61	66	7	0
BRADENTON	P	57,006	Manatee	387,414	102	85	11	2
BROOKSVILLE	F	8,661	Hernando	188,358	19	18	0	6
BROOKSVILLE	P	8,661	Hernando	188,358	0	9	0	14
BUNNELL	F	3,271	Flagler	110,635	17	2	1	0
BUSHNELL	G	2,509	Sumter	128,633	12	3	0	12
CAPE CORAL	F	185,837	Lee	735,148	192	130	17	2
CAPE CORAL	G	185,837	Lee	735,148	847	675	84	23
CAPE CORAL	P	185,837	Lee	735,148	219	121	24	14
CASSELBERRY	PF	30,035	Seminole	471,735	69	25	1	11
CHATTAHOOCHEE	F	3,090	Gadsden	46,277	12	5	0	1
CLEARWATER	F	116,585	Pinellas	978,045	0	14	0	0
CLEARWATER	GPF	116,585	Pinellas	978,045	1,571	1,321	0	80
CLERMONT	F	40,750	Lake	357,247	72	3	0	7
CLERMONT	P	40,750	Lake	357,247	71	19	1	5
CLERMONT (RETIRED)	G	40,750	Lake	357,247	0	7	0	0
CLEWISTON	G	7,972	Hendry	40,120	35	59	0	71
COCOA	F	19,328	Brevard	594,469	38	43	5	1
COCOA	G	19,328	Brevard	594,469	1	42	2	0
COCOA	P	19,328	Brevard	594,469	62	50	2	5
COCOA BEACH	F	11,378	Brevard	594,469	25	24	2	4

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
COCOA BEACH	G	11,378	Brevard	594,469	129	98	0	24
COCOA BEACH	P	11,378	Brevard	594,469	36	35	0	3
COOPER CITY	F	33,991	Broward	1,919,644	2	21	3	1
COOPER CITY	G	33,991	Broward	1,919,644	45	93	9	4
COOPER CITY	P	33,991	Broward	1,919,644	1	43	7	0
COOPER CITY - MANAGEMENT	GPF	33,991	Broward	1,919,644	2	6	0	0
CORAL GABLES	GPF	50,635	Miami-Dade	2,812,130	622	854	97	35
CORAL SPRINGS	F	129,067	Broward	1,919,644	176	16	9	1
CORAL SPRINGS	G	129,067	Broward	1,919,644	0	38	0	2
CORAL SPRINGS	P	129,067	Broward	1,919,644	183	159	31	7
CRESCENT CITY	F	1,583	Putnam	73,268	10	1	0	2
CRESCENT CITY	P	1,583	Putnam	73,268	6	4	0	1
CRESTVIEW	G	25,675	Okaloosa	201,514	113	41	10	10
CRESTVIEW	PF	25,675	Okaloosa	201,514	87	26	0	1
DADE CITY	F	7,314	Pasco	527,122	4	17	2	1
DADE CITY	P	7,314	Pasco	527,122	22	11	0	3
DANIA BEACH	G	31,768	Broward	1,919,644	11	79	4	0
DANIA BEACH [PF]	F	31,768	Broward	1,919,644	14	42	13	0
DANIA BEACH [PF]	P	31,768	Broward	1,919,644	0	20	0	0
DAVENPORT	G	6,038	Polk	690,606	33	0	0	0
DAVENPORT	PF	6,038	Polk	690,606	22	0	0	0
DAVIE	F	104,249	Broward	1,919,644	149	78	17	1
DAVIE	P	104,249	Broward	1,919,644	159	124	21	3
DAVIE - GENERAL & MGMT	G	104,249	Broward	1,919,644	276	109	6	49
DAYTONA BEACH	PF	67,351	Volusia	538,763	333	400	14	9
DEERFIELD BEACH	F	79,497	Broward	1,919,644	68	121	11	0
DEERFIELD BEACH	G	79,497	Broward	1,919,644	1	125	0	0
DEERFIELD BEACH	P	79,497	Broward	1,919,644	0	74	0	0
DELAND	F	35,763	Volusia	538,763	45	26	1	2
DELAND	G	35,763	Volusia	538,763	25	121	10	1
DELAND	P	35,763	Volusia	538,763	54	49	4	4

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<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
DELRAY BEACH	F	67,102	Palm Beach	1,447,857	141	118	21	1
DELRAY BEACH	G	67,102	Palm Beach	1,447,857	392	320	36	81
DELRAY BEACH	P	67,102	Palm Beach	1,447,857	149	131	15	7
DELTONA	F	91,520	Volusia	538,763	75	31	2	2
DESTIN FCD	F	13,441	Okaloosa	201,514	30	16	2	7
DUNEDIN	F	37,623	Pinellas	978,045	47	46	5	2
DUNNELLON	PF	1,810	Marion	360,421	8	2	0	3
EAST LAKE TARPON FCD	F		Pinellas	978,045	38	17	2	6
EAST NICEVILLE FCD	F		Okaloosa	201,514	11	0	0	0
EATONVILLE	P	2,348	Orange	1,386,080	13	0	0	0
EDGEWATER	F	23,455	Volusia	538,763	30	12	0	1
EDGEWATER	G	23,455	Volusia	538,763	1	100	0	19
EDGEWATER	P	23,455	Volusia	538,763	28	32	0	10
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Sa	304,023	51	24	3	1
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Sa	304,023	0	3	0	1
ESTERO FCD	F	32,412	Lee	735,148	60	7	1	1
EUSTIS	F	21,368	Lake	357,247	22	21	1	3
EUSTIS	P	21,368	Lake	357,247	40	30	0	8
FERNANDINA BEACH	G	12,915	Nassau	85,070	116	82	1	24
FERNANDINA BEACH	PF	12,915	Nassau	85,070	66	46	4	3
FLAGLER BEACH	F	4,779	Flagler	110,635	18	4	0	2
FLAGLER BEACH	P	4,779	Flagler	110,635	15	7	0	3
FLORIDA CITY	P	13,250	Miami-Dade	2,812,130	0	9	0	23
FLORIDA CITY - ELECTED	G	13,250	Miami-Dade	2,812,130	5	0	0	0
FORT LAUDERDALE	G	186,220	Broward	1,919,644	610	1,417	22	93
FORT LAUDERDALE	PF	186,220	Broward	1,919,644	763	961	172	17
FORT MEADE	F	5,786	Polk	690,606	13	8	0	9
FORT MEADE	G	5,786	Polk	690,606	34	28	0	14
FORT MEADE	P	5,786	Polk	690,606	0	7	0	4
FORT MYERS	F	87,871	Lee	735,148	103	107	14	3
FORT MYERS	G	87,871	Lee	735,148	491	554	41	171



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FORT MYERS	P	87,871	Lee	735,148	219	167	4	8
FORT PIERCE	GP	43,653	Saint Lucie	309,359	567	490	36	40
FORT PIERCE SUPP	P	43,653	Saint Lucie	309,359	108	39	6	1
FORT WALTON BEACH	F	20,940	Okaloosa	201,514	35	27	0	3
FORT WALTON BEACH	G	20,940	Okaloosa	201,514	63	166	0	10
FORT WALTON BEACH	P	20,940	Okaloosa	201,514	42	47	0	11
FROSTPROOF	G	3,197	Polk	690,606	12	9	0	3
FROSTPROOF	P	3,197	Polk	690,606	1	11	0	1
FRUITLAND PARK	F	10,094	Lake	357,247	8	1	0	0
GAINESVILLE	G	133,068	Alachua	267,306	1,640	1,340	36	408
GAINESVILLE	PF	133,068	Alachua	267,306	391	432	39	27
GOLDEN BEACH	GP	947	Miami-Dade	2,812,130	47	24	0	2
GREATER NAPLES FCD	F	20,922	Collier	376,706	42	3	0	7
GREEN COVE SPRINGS	P	7,841	Clay	215,246	22	3	0	4
GREENACRES	F	39,813	Palm Beach	1,447,857	49	2	0	8
GREENACRES	P	39,813	Palm Beach	1,447,857	23	6	0	15
GULF BREEZE	P	5,849	Santa Rosa	179,054	16	5	0	4
GULFPORT	F	12,584	Pinellas	978,045	13	23	0	4
GULFPORT	G	12,584	Pinellas	978,045	80	75	0	53
GULFPORT	P	12,584	Pinellas	978,045	31	20	0	4
HAINES CITY	F	25,533	Polk	690,606	32	16	0	3
HAINES CITY	G	25,533	Polk	690,606	37	70	0	33
HAINES CITY	P	25,533	Polk	690,606	54	22	0	5
HALIFAX HOSPITAL	G		Volusia	538,763	414	1,031	0	493
HALLANDALE BEACH	G	39,834	Broward	1,919,644	81	133	19	72
HALLANDALE BEACH	PF	39,834	Broward	1,919,644	137	173	21	2
HALLANDALE BEACH PM	G	39,834	Broward	1,919,644	5	21	3	9
HALLANDALE BEACH PM (EXCESS)	G	39,834	Broward	1,919,644	6	24	0	9
HAVANA	F	1,886	Gadsden	46,277	19	0	0	11
HIALEAH	GPF	239,722	Miami-Dade	2,812,130	780	1,547	35	196
HIALEAH - ELECTED	G	239,722	Miami-Dade	2,812,130	9	9	0	6

**APPENDIX F - Population Data**

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HIALEAH GARDENS	P	23,633	Miami-Dade	2,812,130	43	18	1	0
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,444,870	0	502	0	1
HOLLEY-NAVARRE FCD	F		Santa Rosa	179,054	26	0	0	1
HOLLY HILL	F	12,153	Volusia	538,763	12	11	1	0
HOLLY HILL	P	12,153	Volusia	538,763	23	18	1	4
HOLLYWOOD	F	150,878	Broward	1,919,644	228	251	7	3
HOLLYWOOD	G	150,878	Broward	1,919,644	603	1,065	52	69
HOLLYWOOD	P	150,878	Broward	1,919,644	258	364	38	9
HOLMES BEACH	P	3,927	Manatee	387,414	16	14	0	1
HOMESTEAD	F	76,236	Miami-Dade	2,812,130	0	9	0	0
HOMESTEAD	P	76,236	Miami-Dade	2,812,130	97	85	13	3
HOMESTEAD - General & Hospital	G	76,236	Miami-Dade	2,812,130	107	189	23	45
HOMESTEAD - New Elected & Sr. Mgmt	G	76,236	Miami-Dade	2,812,130	6	4	0	2
HOMESTEAD - Old Elected	G	76,236	Miami-Dade	2,812,130	1	5	0	2
HOWEY-IN-THE-HILLS	P	1,611	Lake	357,247	7	3	0	0
INDIALANTIC	G	2,853	Brevard	594,469	15	8	0	5
INDIALANTIC	PF	2,853	Brevard	594,469	14	16	3	0
INDIAN HARBOUR BEACH	P	8,637	Brevard	594,469	20	14	1	2
INDIAN HARBOUR BEACH (SUPP)	P	8,637	Brevard	594,469	21	14	0	2
INDIAN RIVER SHORES	G	4,314	Indian River	154,939	2	4	0	0
INDIAN RIVER SHORES	PF	4,314	Indian River	154,939	20	12	2	2
INDIAN SHORES	P	1,467	Pinellas	978,045	10	4	0	0
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,812,130	9,482	885	0	976
JACKSONVILLE	CO	924,900	Duval	970,672	532	287	98	9
JACKSONVILLE	G	924,900	Duval	970,672	3,937	5,215	0	196
JACKSONVILLE	PF	924,900	Duval	970,672	2,301	2,702	343	82
JACKSONVILLE - DISABILITY	G	924,900	Duval	970,672	5,625	36	0	0
JACKSONVILLE BEACH	F	23,352	Duval	970,672	27	24	0	1
JACKSONVILLE BEACH	G	23,352	Duval	970,672	238	192	0	11
JACKSONVILLE BEACH	P	23,352	Duval	970,672	66	40	0	4
JACKSONVILLE PF SENIOR STAFF	G	924,900	Duval	970,672	0	3	0	0

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JUPITER	P	62,497	Palm Beach	1,447,857	94	57	22	2
JUPITER ISLAND	GPF	829	Martin	158,598	12	40	0	17
KEY BISCAYNE	PF	12,922	Miami-Dade	2,812,130	60	36	11	2
KEY WEST	G	25,171	Monroe	76,212	269	150	16	8
KEY WEST	PF	25,171	Monroe	76,212	160	118	15	10
KEY WEST HOUSING	G	25,171	Monroe	76,212	52	40	6	15
KEY WEST UTILITY	G	25,171	Monroe	76,212	123	186	0	22
KISSIMMEE	F	74,800	Osceola	370,552	95	67	7	11
KISSIMMEE	G	74,800	Osceola	370,552	436	287	33	121
KISSIMMEE	P	74,800	Osceola	370,552	136	113	8	11
KISSIMMEE UTILITY AUTHORITY	G	74,800	Osceola	370,552	245	234	14	59
LABELLE	F	5,108	Hendry	40,120	25	0	1	4
LADY LAKE	P	15,655	Lake	357,247	27	13	0	1
LAKE ALFRED	G	6,199	Polk	690,606	34	24	1	10
LAKE ALFRED	PF	6,199	Polk	690,606	18	3	1	2
LAKE CITY	F	12,271	Columbia	70,492	22	20	1	2
LAKE CITY	G	12,271	Columbia	70,492	18	98	3	10
LAKE CITY	P	12,271	Columbia	70,492	36	25	0	7
LAKE HELEN	P	2,773	Volusia	538,763	4	3	0	0
LAKE MARY	F	17,449	Seminole	471,735	41	16	0	3
LAKE MARY	P	17,449	Seminole	471,735	43	24	2	8
LAKE PARK (RETIRED)	P	8,916	Palm Beach	1,447,857	0	6	0	0
LAKE WALES	F	16,062	Polk	690,606	31	13	0	1
LAKE WALES	G	16,062	Polk	690,606	107	39	9	7
LAKE WALES	P	16,062	Polk	690,606	45	28	0	1
LAKE WORTH	F	38,484	Palm Beach	1,447,857	4	65	6	1
LAKE WORTH	G	38,484	Palm Beach	1,447,857	295	294	14	20
LAKE WORTH	P	38,484	Palm Beach	1,447,857	10	93	2	0
LAKELAND	F	107,552	Polk	690,606	159	115	10	4
LAKELAND	G	107,552	Polk	690,606	1,447	1,183	193	110
LAKELAND	P	107,552	Polk	690,606	218	209	20	13

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LANTANA	F	11,419	Palm Beach	1,447,857	9	20	3	1
LANTANA	P	11,419	Palm Beach	1,447,857	29	22	1	4
LARGO	PF	83,737	Pinellas	978,045	254	219	22	18
LAUDERDALE-BY-THE-SEA (VOL)	F	6,236	Broward	1,919,644	45	11	0	6
LAUDERHILL	F	72,410	Broward	1,919,644	89	75	7	3
LAUDERHILL	G	72,410	Broward	1,919,644	95	85	10	11
LAUDERHILL	P	72,410	Broward	1,919,644	108	51	8	14
LAUDERHILL (C&M)	G	72,410	Broward	1,919,644	118	49	19	4
LEESBURG	F	23,993	Lake	357,247	42	32	0	7
LEESBURG	G	23,993	Lake	357,247	144	247	3	249
LEESBURG	P	23,993	Lake	357,247	66	33	2	1
LIGHTHOUSE POINT	PF	10,587	Broward	1,919,644	0	19	7	24
LIVE OAK	F	6,895	Suwannee	45,423	0	7	0	0
LONGBOAT KEY	F	7,043	Multi: Sarasota/Ma	406,845	5	36	0	4
LONGBOAT KEY	G	7,043	Multi: Sarasota/Ma	406,845	17	43	0	11
LONGBOAT KEY	P	7,043	Multi: Sarasota/Ma	406,845	5	19	0	2
LONGWOOD	PF	15,815	Seminole	471,735	77	7	0	27
LYNN HAVEN	F	19,586	Bay	167,283	20	7	0	1
LYNN HAVEN	G	19,586	Bay	167,283	92	38	9	4
LYNN HAVEN	P	19,586	Bay	167,283	36	19	0	2
MADISON	PF	2,998	Madison	19,570	24	13	0	2
MAITLAND	PF	21,096	Orange	1,386,080	90	67	3	20
MANALAPAN	GP	425	Palm Beach	1,447,857	20	0	0	0
MARATHON	F	8,593	Monroe	76,212	27	1	0	4
MARCO ISLAND	F	17,348	Collier	376,706	36	2	0	2
MARCO ISLAND	P	17,348	Collier	376,706	32	17	0	13
MARIANNA	F	6,030	Jackson	46,969	16	6	0	1
MARIANNA	P	6,030	Jackson	46,969	19	7	0	1
MARTIN COUNTY	ERP		Martin	158,598	0	75	0	0
MEDLEY	P	847	Miami-Dade	2,812,130	37	22	1	0
MEDLEY - GENERAL + ELECTED	G	847	Miami-Dade	2,812,130	103	37	2	13

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
MELBOURNE	F	83,349	Brevard	594,469	125	111	7	4
MELBOURNE	G	83,349	Brevard	594,469	2	38	1	33
MELBOURNE	P	83,349	Brevard	594,469	133	153	12	9
MELBOURNE - SPECIAL RISK	G	83,349	Brevard	594,469	1	2	0	1
MELBOURNE BEACH	P	3,111	Brevard	594,469	10	9	0	0
MIAMI - ELECTED	G	490,947	Miami-Dade	2,812,130	0	6	0	4
MIAMI - FIPO	PF	490,947	Miami-Dade	2,812,130	2,003	2,072	122	22
MIAMI - FIPO (STAFF)	G	490,947	Miami-Dade	2,812,130	3	0	2	0
MIAMI - FIPO COLA (RETIRED)	PF	490,947	Miami-Dade	2,812,130	0	0	0	0
MIAMI - GESE	GS	490,947	Miami-Dade	2,812,130	1,972	1,891	29	38
MIAMI - GESE (EXCESS)	GS	490,947	Miami-Dade	2,812,130	0	28	0	0
MIAMI - GESE (STAFF)	GS	490,947	Miami-Dade	2,812,130	6	7	0	0
MIAMI - OFF-STREET PARKING	G	490,947	Miami-Dade	2,812,130	52	22	0	9
MIAMI BEACH	G	93,988	Miami-Dade	2,812,130	1,254	1,086	104	104
MIAMI BEACH	PF	93,988	Miami-Dade	2,812,130	525	672	100	19
MIAMI SHORES VILLAGE	G	10,805	Miami-Dade	2,812,130	68	50	9	7
MIAMI SHORES VILLAGE	P	10,805	Miami-Dade	2,812,130	36	27	2	0
MIAMI SPRINGS	G	14,237	Miami-Dade	2,812,130	79	83	4	6
MIAMI SPRINGS	PF	14,237	Miami-Dade	2,812,130	35	43	5	4
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,812,130	0	475	0	0
MIDWAY FCD	F	3,449	Santa Rosa	179,054	28	3	0	1
MILTON	F	10,551	Santa Rosa	179,054	17	13	0	1
MILTON	G	10,551	Santa Rosa	179,054	64	43	6	5
MILTON	P	10,551	Santa Rosa	179,054	17	13	2	1
MIRAMAR	F	138,837	Broward	1,919,644	110	47	37	2
MIRAMAR	G	138,837	Broward	1,919,644	399	169	23	29
MIRAMAR	P	138,837	Broward	1,919,644	172	94	44	1
MIRAMAR - MANAGEMENT	G	138,837	Broward	1,919,644	162	63	9	13
MONROE COUNTY	ERP		Monroe	76,212	0	6	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	76,212	5	12	0	15
MONTICELLO	F	2,449	Jefferson	14,776	16	5	0	3

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MONTICELLO	P	2,449	Jefferson	14,776	9	6	0	1
MOUNT DORA	F	14,928	Lake	357,247	38	15	0	3
MOUNT DORA	G	14,928	Lake	357,247	35	90	0	19
MOUNT DORA	P	14,928	Lake	357,247	37	18	0	13
NAPLES	F	20,922	Collier	376,706	51	50	6	2
NAPLES	G	20,922	Collier	376,706	316	247	0	23
NAPLES	P	20,922	Collier	376,706	60	76	9	9
NEPTUNE BEACH	P	7,213	Duval	970,672	17	12	2	5
NEW PORT RICHEY	F	16,027	Pasco	527,122	21	24	1	3
NEW PORT RICHEY	P	16,027	Pasco	527,122	37	41	4	6
NEW SMYRNA BEACH	F	27,173	Volusia	538,763	41	42	3	6
NEW SMYRNA BEACH	P	27,173	Volusia	538,763	44	51	0	6
NORTH BAY FCD	F	9,074	Okaloosa	201,514	16	6	0	2
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	594,469	456	104	0	202
NORTH BROWARD HOSPITAL	G		Broward	1,919,644	6,353	1,396	0	1,768
NORTH COLLIER FCD (was North Naples)	F		Collier	376,706	156	14	6	2
NORTH MIAMI 691 [GPF]	F	65,109	Miami-Dade	2,812,130	0	13	0	0
NORTH MIAMI 691 [GPF]	G	65,109	Miami-Dade	2,812,130	188	205	0	4
NORTH MIAMI 691 [GPF]	P	65,109	Miami-Dade	2,812,130	1	18	0	0
NORTH MIAMI 748	P	65,109	Miami-Dade	2,812,130	95	55	0	1
NORTH MIAMI BEACH	G	47,691	Miami-Dade	2,812,130	115	278	5	63
NORTH MIAMI BEACH	PF	47,691	Miami-Dade	2,812,130	69	140	29	0
NORTH MIAMI BEACH - MANAGEMENT	G	47,691	Miami-Dade	2,812,130	11	22	0	13
NORTH PORT	F	73,652	Sarasota	426,275	38	29	3	17
NORTH PORT	P	73,652	Sarasota	426,275	61	48	0	3
NORTH RIVER FCD	F		Manatee	387,414	51	36	1	2
OAKLAND PARK	G	45,576	Broward	1,919,644	60	171	0	43
OAKLAND PARK	PF	45,576	Broward	1,919,644	12	126	9	24
OCALE	F	61,549	Marion	360,421	123	82	13	3
OCALE	G	61,549	Marion	360,421	171	766	22	284

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<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
OCALA	P	61,549	Marion	360,421	170	115	8	10
OCEAN CITY-WRIGHT FCD	F		Okaloosa	201,514	53	20	0	6
OCOEE	G	47,580	Orange	1,386,080	196	110	6	42
OCOEE	PF	47,580	Orange	1,386,080	139	63	10	18
OKALOOSA ISLAND FCD	F		Okaloosa	201,514	20	16	0	0
OKEECHOBEE	F	5,603	Okeechobee	41,808	10	6	2	0
OKEECHOBEE	G	5,603	Okeechobee	41,808	31	17	1	4
OKEECHOBEE	P	5,603	Okeechobee	41,808	21	14	3	1
OKEECHOBEE UTILITY	G	5,603	Okeechobee	41,808	50	20	0	4
OLDSMAR	F	14,800	Pinellas	978,045	10	2	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,386,080	70	136	0	75
ORANGE PARK	F	8,668	Clay	215,246	19	21	1	10
ORANGE PARK	G	8,668	Clay	215,246	39	32	0	45
ORANGE PARK	P	8,668	Clay	215,246	25	27	1	12
ORLANDO	F	291,800	Orange	1,386,080	496	471	21	5
ORLANDO	G	291,800	Orange	1,386,080	76	798	0	51
ORLANDO	P	291,800	Orange	1,386,080	724	798	0	7
ORLANDO AVIATION	G	291,800	Orange	1,386,080	68	338	0	85
ORLANDO UTILITY	G	291,800	Orange	1,386,080	1,176	923	0	143
ORMOND BEACH	F	41,289	Volusia	538,763	44	44	2	1
ORMOND BEACH	G	41,289	Volusia	538,763	93	164	12	37
ORMOND BEACH	P	41,289	Volusia	538,763	70	62	1	2
OVIEDO	F	40,021	Seminole	471,735	50	11	2	4
OVIEDO	P	40,021	Seminole	471,735	66	26	2	3
PALATKA	F	10,723	Putnam	73,268	23	15	0	1
PALATKA	G	10,723	Putnam	73,268	85	114	6	7
PALATKA	P	10,723	Putnam	73,268	29	29	2	5
PALM BAY	F	115,322	Brevard	594,469	109	77	12	4
PALM BAY	G	115,322	Brevard	594,469	0	2	0	0
PALM BAY	P	115,322	Brevard	594,469	147	97	10	10
PALM BEACH	GPF	8,321	Palm Beach	1,447,857	272	400	33	93

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PALM BEACH GARDENS	F	55,621	Palm Beach	1,447,857	97	40	20	5
PALM BEACH GARDENS	G	55,621	Palm Beach	1,447,857	2	10	0	2
PALM BEACH GARDENS	P	55,621	Palm Beach	1,447,857	111	74	7	3
PALM COAST (VOL)	F	86,768	Flagler	110,635	23	25	0	5
PALM HARBOR FCD	F		Pinellas	978,045	55	7	0	2
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,447,857	581	369	0	111
PALMETTO	G	13,360	Manatee	387,414	80	53	3	3
PALMETTO	P	13,360	Manatee	387,414	33	32	0	6
PANAMA CITY	F	32,951	Bay	167,283	64	78	4	3
PANAMA CITY	P	32,951	Bay	167,283	87	91	5	10
PANAMA CITY (SUPP)	G	32,951	Bay	167,283	18	14	0	3
PANAMA CITY BEACH	F	13,435	Bay	167,283	36	13	2	0
PANAMA CITY BEACH	G	13,435	Bay	167,283	165	64	17	4
PANAMA CITY BEACH	P	13,435	Bay	167,283	60	25	1	4
PARKLAND	P	34,109	Broward	1,919,644	0	4	0	0
PASCO COUNTY	ERP		Pasco	527,122	0	337	0	0
PEMBROKE PARK COMM SUPP	G	6,408	Broward	1,919,644	5	2	0	0
PEMBROKE PINES	G	168,023	Broward	1,919,644	26	420	0	222
PEMBROKE PINES	PF	168,023	Broward	1,919,644	342	317	96	6
PENSACOLA	F	55,226	Escambia	321,134	101	177	17	2
PENSACOLA	G	55,226	Escambia	321,134	108	608	21	58
PENSACOLA	P	55,226	Escambia	321,134	67	157	12	13
PERRY	F	7,031	Taylor	22,458	13	12	1	6
PERRY	P	7,031	Taylor	22,458	21	16	0	2
PINELLAS PARK	F	53,284	Pinellas	978,045	75	91	0	1
PINELLAS PARK	G	53,284	Pinellas	978,045	281	278	11	10
PINELLAS PARK	P	53,284	Pinellas	978,045	105	85	2	2
PLANT CITY	PF	39,478	Hillsborough	1,444,870	102	75	10	6
PLANTATION	G	90,354	Broward	1,919,644	550	418	40	54
PLANTATION	P	90,354	Broward	1,919,644	123	144	34	1
PLANTATION (VOL)	F	90,354	Broward	1,919,644	179	93	0	25



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POMPANO BEACH	G	112,058	Broward	1,919,644	523	399	44	28
POMPANO BEACH	PF	112,058	Broward	1,919,644	186	379	23	3
PORT ORANGE	F	61,617	Volusia	538,763	57	55	3	1
PORT ORANGE	G	61,617	Volusia	538,763	88	108	0	13
PORT ORANGE	P	61,617	Volusia	538,763	83	61	0	4
PORT ST. LUCIE	P	191,903	Saint Lucie	309,359	216	73	15	5
PUNTA GORDA	F	19,961	Charlotte	181,770	25	18	2	3
PUNTA GORDA	G	19,961	Charlotte	181,770	73	120	25	13
PUNTA GORDA	P	19,961	Charlotte	181,770	36	35	0	6
QUINCY	PF	7,874	Gadsden	46,277	18	40	0	22
RIVIERA BEACH	F	35,735	Palm Beach	1,447,857	51	62	6	0
RIVIERA BEACH	G	35,735	Palm Beach	1,447,857	118	205	21	7
RIVIERA BEACH	P	35,735	Palm Beach	1,447,857	116	82	4	2
ROCKLEDGE	F	27,321	Brevard	594,469	36	21	3	5
ROCKLEDGE	G	27,321	Brevard	594,469	133	54	3	7
ROCKLEDGE	P	27,321	Brevard	594,469	43	12	9	6
SAFETY HARBOR	F	17,608	Pinellas	978,045	23	2	0	2
SAINT AUGUSTINE	F	14,653	Saint Johns	254,412	32	26	0	3
SAINT AUGUSTINE	G	14,653	Saint Johns	254,412	219	161	0	13
SAINT AUGUSTINE	P	14,653	Saint Johns	254,412	50	34	2	5
SAINT CLOUD	G	47,874	Osceola	370,552	331	133	11	96
SAINT CLOUD	PF	47,874	Osceola	370,552	164	66	5	11
SAINT JOHNS RIVER PW PK	G		Duval	970,672	5	382	0	80
SAINT LUCIE COUNTY FCD	F		Saint Lucie	309,359	354	178	39	22
SAINT LUCIE COUNTY FCD	G		Saint Lucie	309,359	57	31	3	14
SAINT PETE BEACH	F	9,522	Pinellas	978,045	31	28	1	1
SAINT PETE BEACH	G	9,522	Pinellas	978,045	27	75	0	39
SAINT PETE BEACH	P	9,522	Pinellas	978,045	0	27	0	4
SAINT PETERSBURG	F	269,357	Pinellas	978,045	306	426	40	5
SAINT PETERSBURG	G	269,357	Pinellas	978,045	1,622	1,299	113	207
SAINT PETERSBURG	P	269,357	Pinellas	978,045	502	635	52	39

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SAN CARLOS PARK FCD	F		Okaloosa	201,514	44	6	0	3
SANFORD	F	60,269	Seminole	471,735	58	50	3	5
SANFORD	P	60,269	Seminole	471,735	62	77	1	8
SANIBEL	G	6,756	Lee	735,148	12	89	3	47
SANIBEL	P	6,756	Lee	735,148	23	24	2	5
SARASOTA	F	56,692	Sarasota	426,275	0	162	0	0
SARASOTA	G	56,692	Sarasota	426,275	148	404	24	14
SARASOTA	P	56,692	Sarasota	426,275	164	209	11	6
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	426,275	1,191	1,010	0	478
SARASOTA-MANATEE AIRPORT	G		Sarasota	426,275	41	72	0	13
SATELLITE BEACH	G	10,617	Brevard	594,469	4	21	1	2
SATELLITE BEACH	PF	10,617	Brevard	594,469	39	24	3	5
SEBASTIAN	P	25,168	Indian River	154,939	41	17	0	6
SEBRING	F	11,113	Highlands	103,434	4	22	0	0
SEBRING	P	11,113	Highlands	103,434	19	21	1	1
SEMINOLE	F	19,449	Pinellas	978,045	69	84	0	2
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,919,644	4,161	2,175	0	3,280
SOUTH MIAMI [GP]	G	12,965	Miami-Dade	2,812,130	60	27	0	4
SOUTH MIAMI [GP]	P	12,965	Miami-Dade	2,812,130	43	22	0	5
SOUTH PASADENA	F	5,085	Pinellas	978,045	20	16	0	0
SOUTH WALTON FCD	F		Walton	70,071	87	16	9	2
Southeast Volusia County Hospital District (was Bert Fish)	G		Volusia	538,763	8	157	0	32
SOUTHERN MANATEE FCD	F		Manatee	387,414	83	16	4	0
SOUTHERN MANATEE FCD	G		Manatee	387,414	7	4	1	0
STARKE	F	5,438	Bradford	28,682	37	3	2	0
STARKE	G	5,438	Bradford	28,682	40	54	3	3
STARKE	P	5,438	Bradford	28,682	17	13	0	3
SUNRISE	F	93,365	Broward	1,919,644	122	102	30	0
SUNRISE	G	93,365	Broward	1,919,644	558	512	85	65
SUNRISE	P	93,365	Broward	1,919,644	159	140	21	1

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SURFSIDE [GP]	G	6,015	Miami-Dade	2,812,130	69	23	1	3
SURFSIDE [GP]	P	6,015	Miami-Dade	2,812,130	30	16	0	3
SWEETWATER	P	22,328	Miami-Dade	2,812,130	43	14	0	4
TALLAHASSEE [GPF]	F	195,713	Leon	296,499	228	221	36	8
TALLAHASSEE [GPF]	G	195,713	Leon	296,499	1,917	1,631	142	248
TALLAHASSEE [GPF]	P	195,713	Leon	296,499	326	259	36	31
TAMARAC	F	65,377	Broward	1,919,644	108	46	0	3
TAMARAC	G	65,377	Broward	1,919,644	186	150	7	25
TAMARAC	P	65,377	Broward	1,919,644	0	32	0	0
TAMARAC - ELECTED	G	65,377	Broward	1,919,644	94	48	0	24
TAMPA	G	390,473	Hillsborough	1,444,870	2,440	2,122	184	628
TAMPA	PF	390,473	Hillsborough	1,444,870	1,457	2,019	157	11
TAMPA PF (STAFF)	G	390,473	Hillsborough	1,444,870	5	0	0	0
TARPON SPRINGS	F	25,507	Pinellas	978,045	34	31	3	4
TARPON SPRINGS	P	25,507	Pinellas	978,045	46	31	5	2
TAVARES	F	17,777	Lake	357,247	23	9	0	0
TAVARES	P	17,777	Lake	357,247	21	14	3	1
TEMPLE TERRACE	F	26,669	Hillsborough	1,444,870	50	28	2	2
TEMPLE TERRACE	P	26,669	Hillsborough	1,444,870	40	56	4	2
TEQUESTA	G	5,850	Palm Beach	1,447,857	56	8	0	7
TEQUESTA [PF]	F	5,850	Palm Beach	1,447,857	20	4	2	1
TEQUESTA [PF]	P	5,850	Palm Beach	1,447,857	17	3	0	3
TITUSVILLE	G	47,846	Brevard	594,469	293	367	0	77
TITUSVILLE	PF	47,846	Brevard	594,469	138	130	0	32
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,386,080	439	438	40	95
UMATILLA	P	4,154	Lake	357,247	9	2	0	1
VALPARAISO	PF	5,339	Okaloosa	201,514	11	3	0	1
VENICE	F	23,315	Sarasota	426,275	22	42	0	15
VENICE	P	23,315	Sarasota	426,275	5	56	1	29
VERO BEACH	F	16,708	Indian River	154,939	0	12	0	0
VERO BEACH	G	16,708	Indian River	154,939	196	414	0	114

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VERO BEACH	P	16,708	Indian River	154,939	49	49	4	2
VILLAGE OF NORTH PALM BEACH	G	12,622	Palm Beach	1,447,857	27	37	0	37
VILLAGE OF NORTH PALM BEACH	PF	12,622	Palm Beach	1,447,857	56	28	0	3
VILLAGE OF PALM SPRINGS	G	23,560	Palm Beach	1,447,857	31	54	0	43
VILLAGE OF PALM SPRINGS	PF	23,560	Palm Beach	1,447,857	15	30	3	13
VOLUSIA COUNTY (VOL)	F		Volusia	538,763	23	38	0	7
WAUCHULA	GP	5,229	Hardee	27,385	69	40	0	3
WEST MANATEE FCD	F		Manatee	387,414	38	3	0	4
WEST MELBOURNE	P	23,607	Brevard	594,469	44	16	1	2
WEST PALM BEACH	F	115,176	Palm Beach	1,447,857	228	207	0	0
WEST PALM BEACH	G	115,176	Palm Beach	1,447,857	15	166	0	6
WEST PALM BEACH	P	115,176	Palm Beach	1,447,857	264	245	21	7
WILLISTON	G	2,893	Levy	41,330	34	18	1	11
WILLISTON	P	2,893	Levy	41,330	11	4	1	1
WILTON MANORS (VOL)	F	12,849	Broward	1,919,644	1	7	0	2
WILTON MANORS [GP]	G	12,849	Broward	1,919,644	4	43	1	1
WILTON MANORS [GP]	P	12,849	Broward	1,919,644	2	31	0	0
WINTER GARDEN	G	47,245	Orange	1,386,080	156	73	3	54
WINTER GARDEN	PF	47,245	Orange	1,386,080	139	43	2	19
WINTER HAVEN	F	44,815	Polk	690,606	65	40	5	3
WINTER HAVEN	G	44,815	Polk	690,606	171	234	35	29
WINTER HAVEN	P	44,815	Polk	690,606	82	55	5	9
WINTER PARK	F	30,239	Orange	1,386,080	61	52	10	1
WINTER PARK	P	30,239	Orange	1,386,080	69	76	7	6
WINTER SPRINGS	GPF	38,595	Seminole	471,735	86	114	0	164

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
<b><i>Municipalities and Special Districts:</i></b>		482			94,225	75,644	4,699	16,598
<b><i>School Board Early Retirement Programs</i></b>		6			0	1,552	0	1
<b><i>Grand Totals:</i></b>		488			94,225	77,196	4,699	16,599

**APPENDIX G**  
**FUNDING PROGRESS (GASB BASIS)**

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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ALACHUA COUNTY LIBRARY	G	10/01/2019	N	None	EAN	28,911,410	36,576,049	7,794,525	79.0%	1,894,222	411.5	28,781,524
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 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
ALTAMONTE SPRINGS	G	10/01/2019	N	None	EAN	30,803,268	26,493,806	-4,309,462	116.3%	12,387,257	-34.8	30,803,268
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	P	10/01/2019	N	None	EAN	26,524,439	33,454,727	5,875,640	79.3%	5,822,142	100.9	27,579,087
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
APOPKA	F	10/01/2019	N	None	EAN	44,394,241	53,541,902	5,773,844	82.9%	7,256,607	79.6	47,768,058
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	G	10/01/2019	N	None	EAN	54,537,542	65,206,896	6,123,064	83.6%	12,391,415	49.4	59,083,832
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
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
APOPKA	G	10/01/2015	N	None	EAN	41,051,946	52,279,998	6,373,387	78.5%	9,772,660	65.2	45,906,611
APOPKA	P	10/01/2019	N	None	EAN	57,662,870	65,568,350	3,527,096	87.9%	6,670,831	52.9	62,041,254
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
ARCADIA	G	01/01/2020	N	None	EAN	3,451,583	3,983,618	532,035	86.6%	1,268,533	41.9	3,451,583
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	PF	10/01/2019	N	After	EAN	9,740,121	10,622,570	498,613	91.7%	804,966	61.9	10,123,957
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
ATLANTIC BEACH	G	10/01/2019	N	None	EAN	20,497,952	24,104,940	3,391,477	85.0%	1,642,562	206.5	20,713,463
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	P	10/01/2019	N	None	EAN	12,349,591	15,406,386	2,867,716	80.2%	1,760,247	162.9	12,538,670
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
ATLANTIS	P	10/01/2017	N	After	EAN	1,335,185	1,484,477	273,996	89.9%	0	0.0	1,210,481



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
AUBURNDALE	F	10/01/2019	N	None	EAN	7,928,982	10,592,963	2,529,501	74.9%	1,070,750	236.2	8,063,462
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	G	10/01/2019	N	After	EAN	20,565,634	27,487,269	6,505,350	74.8%	1,420,570	457.9	20,981,919
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	P	10/01/2019	N	None	EAN	13,144,317	15,348,849	2,053,617	85.6%	1,961,238	104.7	13,295,232
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
AVENTURA	P	10/01/2018	N	After	EAN	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
AVON PARK	F	10/01/2019	N	None	EAN	6,420,312	7,572,017	1,073,227	84.8%	707,612	151.7	6,498,790
AVON PARK	F	10/01/2018	N	After	EAN	6,198,474	7,167,392	1,130,488	86.5%	670,039	168.7	6,036,904
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	P	10/01/2019	N	After	EAN	6,393,540	7,160,575	555,534	89.3%	0	0.0	6,605,041
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

**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	10/01/2016	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
BAL HARBOUR VILLAGE	G	10/01/2019	N	None	EAN	14,777,318	20,283,412	5,755,507	72.9%	1,956,384	294.2	14,527,905
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	P	10/01/2019	N	After	EAN	23,998,838	30,317,205	7,795,033	79.2%	2,183,657	357.0	22,522,172
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
BARTOW	F	10/01/2019	N	After	EAN	10,814,702	12,619,214	1,629,918	85.7%	895,004	182.1	10,989,296
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	G	10/01/2019	N	None	EAN	30,056,186	38,843,496	8,836,119	77.4%	8,183,520	108.0	30,007,377
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	P	10/01/2019	N	After	EAN	20,002,542	23,267,135	2,941,929	86.0%	1,884,008	156.2	20,325,206
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BARTOW	P	10/01/2016	N	After	EAN	17,047,777	20,784,325	3,313,627	82.0%	1,634,118	202.8	17,470,698
BARTOW	P	10/01/2015	N	None	EAN	15,518,973	19,210,382	2,925,927	80.8%	1,681,423	174.0	16,284,455
BAY HARBOR ISLANDS	G	10/01/2019	N	None	EAN	9,153,125	10,266,783	1,168,880	89.2%	2,632,865	44.4	9,097,903
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	P	10/01/2019	N	None	EAN	11,964,136	11,381,442	-525,874	105.1%	1,769,488	-29.7	11,907,316
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 MEDICAL CENTER	G	01/01/2020	N	None	PUC	109,556,035	115,501,640	5,945,605	94.9%	0	0.0	109,556,035
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
BELLE GLADE	G	10/01/2019	N	None	AGG	19,715,394	16,286,018	-3,436,591	121.1%	3,112,317	-110.4	19,722,609
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 (RETIRED)	PF	10/01/2019	N	None	AGG	6,284,620	4,455,347	-1,829,274	141.1%	0	0.0	6,284,621
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BELLE GLADE (RETIRED)	PF	10/01/2016	N	After	AGG	5,674,007	3,019,051	-2,654,956	187.9%	0	0.0	5,674,007
BELLE GLADE (RETIRED)	PF	10/01/2015	N	None	AGG	5,612,777	2,821,024	-2,791,753	199.0%	0	0.0	5,612,777
BELLE GLADE 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
BELLEAIR	P	10/01/2019	N	None	EAN	4,292,177	5,175,196	850,088	82.9%	945,570	89.9	4,325,108
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
BELLEVUE	P	10/01/2019	N	None	EAN	3,925,434	4,245,968	281,718	92.5%	603,413	46.7	3,964,250
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
BOCA GRANDE FCD	F	10/01/2019	N	None	FIL	9,624,659	12,723,382	3,098,723	75.6%	1,616,918	191.6	9,624,659
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 RATON	G	10/01/2019	N	After	EAN	224,159,937	241,576,721	12,693,594	92.8%	31,971,845	39.7	228,883,127
BOCA RATON	G	10/01/2018	N	None	EAN	227,846,634	234,824,872	13,996,633	97.0%	31,774,343	44.1	220,828,239
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
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

**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
BOCA RATON	PF	10/01/2019	N	After	EAN	400,792,011	547,151,960	135,807,162	73.3%	40,458,484	335.7	411,344,798
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 EXECUTIVE	G	10/01/2019	N	None	EAN	48,230,289	67,872,427	21,015,652	71.1%	5,549,081	378.7	46,856,775
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 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	10/01/2019	N	None	EAN	73,803,033	96,220,206	20,691,952	76.7%	9,060,926	228.4	75,528,254
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	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
BOYNTON BEACH	F	10/01/2019	N	After	EAN	122,497,336	167,713,583	47,378,004	73.0%	11,504,436	411.8	120,335,579
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
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	G	10/01/2019	N	After	EAN	184,018,384	206,270,318	22,942,222	89.2%	22,150,151	103.6	183,328,096

**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
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	P	10/01/2019	N	After	EAN	107,300,912	152,640,260	44,561,611	70.3%	11,224,143	397.0	108,078,649
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
BRADENTON	F	10/01/2019	N	None	EAN	57,512,150	62,544,440	3,863,907	92.0%	5,179,526	74.6	58,680,533
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	P	10/01/2019	N	After	EAN	77,531,365	93,968,152	14,894,133	82.5%	7,394,238	201.4	79,074,019
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
BROOKSVILLE	F	10/01/2019	N	None	EAN	6,893,125	7,450,677	398,019	92.5%	870,426	45.7	7,052,658
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
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	P	10/01/2018	N	None	AGG	7,382,750	5,132,609	-1,946,875	143.8%	0	0.0	7,079,484

**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
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	N	None	AGG	4,930,633	4,523,237	-572,144	109.0%	1,213,861	-47.1	5,095,381
BROOKSVILLE	P	10/01/2015	Y	After	AGG	4,930,633	4,694,015	-401,366	105.0%	1,213,861	-33.1	5,095,381
BUNNELL	F	10/01/2016	N	After	AGG	566,535	610,838	26,293	92.7%	0	0.0	584,545
BUSHNELL	G	10/01/2019	N	None	EAN	3,639,731	3,702,346	119,323	98.3%	812,616	14.7	3,583,023
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
CAPE CORAL	F	10/01/2019	N	After	EAN	192,637,716	240,880,592	43,725,180	80.0%	17,573,396	248.8	197,155,412
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	G	10/01/2019	N	After	EAN	313,030,641	395,212,667	77,729,053	79.2%	50,097,008	155.2	317,483,614
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
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	P	10/01/2019	N	After	EAN	182,704,415	219,109,939	32,862,700	83.4%	18,328,635	179.3	186,247,239
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

**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
CASSELBERRY	PF	10/01/2019	N	After	AGG	27,511,305	27,651,384	317,774	99.5%	4,716,462	6.7	27,333,610
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
CHATTAHOOCHEE	F	10/01/2016	N	After	AGG	422,787	620,301	197,514	68.2%	60,313	327.5	422,787
CLEARWATER	F	10/01/2019	N	None	AGG	3,598,272	2,354,798	-1,243,474	152.8%	0	0.0	3,598,272
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	GPF	01/01/2020	N	After	EAN	1,120,895,937	1,017,746,535	2,469,203	110.1%	90,594,113	2.7	1,015,277,332
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
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
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 (RETIRED)	G	10/01/2018	N	None	AGG	323,262	363,464	40,202	88.9%	0	0.0	323,262
CLERMONT (RETIRED)	G	10/01/2016	N	After	AGG	358,184	388,699	30,515	92.1%	0	0.0	358,184
CLEWISTON	G	10/01/2019	N	None	EAN	12,431,958	13,088,493	476,068	95.0%	0	0.0	12,612,425
CLEWISTON	G	10/01/2018	N	None	EAN	12,554,337	12,964,195	870,299	96.8%	0	0.0	12,093,896
CLEWISTON	G	10/01/2017	N	None	EAN	11,837,100	12,147,991	888,433	97.4%	0	0.0	11,259,558



**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
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
COCOA	F	10/01/2019	N	After	EAN	20,497,107	29,921,179	8,064,753	68.5%	2,174,067	371.0	21,856,426
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	G	10/01/2019	N	After	EAN	13,939,606	16,035,268	1,501,467	86.9%	77,334	1,941.5	14,533,801
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	P	10/01/2019	N	After	EAN	31,345,464	35,129,318	2,716,732	89.2%	3,469,625	78.3	32,412,586
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 BEACH	F	10/01/2019	N	After	EAN	15,055,043	17,087,395	2,245,780	88.1%	1,637,825	137.1	14,841,615
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
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	G	10/01/2019	N	None	FIL	27,217,562	26,758,568	-724,114	101.7%	5,666,078	-12.8	27,482,682
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
COCOA 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	P	10/01/2019	N	None	EAN	15,251,916	19,270,725	4,079,676	79.1%	2,067,671	197.3	15,191,049
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
COOPER CITY	F	10/01/2019	N	None	EAN	25,012,185	28,245,172	3,238,169	88.6%	263,892	1,227.1	25,007,003
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	G	10/01/2019	N	None	FIL	36,543,852	42,025,058	5,891,550	87.0%	2,883,883	204.3	36,133,508
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	P	10/01/2019	N	After	EAN	32,984,447	36,808,234	3,620,140	89.6%	132,634	2,729.4	33,188,094
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
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 - 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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
COOPER CITY - 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
CORAL GABLES	GPF	10/01/2019	N	After	EAN	395,466,087	601,493,481	209,895,291	65.7%	45,616,279	460.1	391,598,190
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 SPRINGS	F	10/01/2019	N	After	EAN	115,886,688	106,507,645	1,105,970	108.8%	15,465,680	7.2	105,401,675
CORAL SPRINGS	F	10/01/2019	Y	After	EAN	115,886,688	105,110,334	-12,676,308	110.3%	15,465,680	-82.0	117,786,642
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	G	10/01/2019	N	None	EAN	7,851,066	10,168,779	2,119,346	77.2%	0	0.0	8,049,433
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
CORAL SPRINGS	P	10/01/2019	N	None	EAN	236,923,386	291,181,314	81,039,798	81.4%	17,006,487	476.5	210,141,516
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
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	10/01/2019	N	None	AGG	1,058,604	925,478	-133,127	114.4%	293,786	-45.3	1,058,605

**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
CRESCENT CITY	P	10/01/2018	N	After	AGG	1,011,222	861,053	-150,168	117.4%	130,296	-115.3	1,011,221
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	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
DADE CITY	F	10/01/2019	N	None	EAN	6,748,071	7,867,606	875,313	85.8%	303,297	288.6	6,992,293
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	P	10/01/2019	N	After	EAN	9,888,402	11,103,045	863,389	89.1%	1,090,963	79.1	10,239,656
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
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
DANIA BEACH	G	10/01/2019	N	None	EAN	24,605,422	28,767,207	3,926,795	85.5%	767,615	511.6	24,840,412
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

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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
DANIA BEACH [PF]	F	10/01/2019	N	After	EAN	60,229,225	69,224,635	9,145,331	87.0%	1,595,501	573.2	60,079,304
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]	P	10/01/2019	N	After	EAN	5,287,966	6,784,812	1,511,269	77.9%	0	0.0	5,273,543
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
DAVENPORT	G	10/01/2019	N	None	EAN	151,263	155,836	7,488	97.1%	1,340,420	0.6	148,348
DAVENPORT	PF	10/01/2019	N	None	EAN	142,985	652,884	512,771	21.9%	1,000,329	51.3	140,113
DAVIE	F	10/01/2019	N	None	EAN	114,389,354	137,370,437	25,674,754	83.3%	15,008,291	171.1	111,695,683
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
DAVIE	P	10/01/2019	N	None	EAN	168,811,947	203,879,647	34,577,097	82.8%	15,564,522	222.2	169,302,550
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 - GENERAL & MGMT	G	10/01/2019	N	None	AGG	79,635,741	76,770,771	7,501,016	103.7%	18,916,341	39.7	69,269,755

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DAVIE - 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
DAYTONA BEACH	PF	10/01/2019	N	None	EAN	185,828,568	260,872,047	70,196,177	71.2%	18,847,559	372.4	190,675,870
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
DEERFIELD BEACH	F	10/01/2019	N	None	EAN	121,106,804	160,330,933	35,486,269	75.5%	8,670,221	409.3	124,844,664
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	G	10/01/2019	N	None	EAN	53,689,057	57,591,958	3,255,894	93.2%	100,766	3,231.1	54,336,064
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
DEERFIELD BEACH	P	10/01/2019	N	After	EAN	41,388,895	63,775,436	21,311,941	64.9%	0	0.0	42,463,495
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
DELAND	F	10/01/2019	N	None	EAN	17,931,560	23,110,862	4,491,815	77.6%	3,085,916	145.6	18,619,047

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	G	10/01/2019	N	None	EAN	28,774,678	33,386,156	4,111,775	86.2%	1,443,390	284.9	29,274,381
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	P	10/01/2019	N	After	EAN	27,961,714	34,589,381	7,063,123	80.8%	3,561,099	198.3	27,526,258
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
DELRAY BEACH	F	10/01/2019	N	After	EAN	120,050,800	181,888,469	61,793,829	66.0%	11,851,375	521.4	120,094,640
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	10/01/2019	N	After	EAN	142,623,177	146,168,710	7,210,443	97.6%	20,997,013	34.3	138,958,267
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
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	P	10/01/2019	N	After	EAN	106,861,770	169,160,104	60,807,462	63.2%	12,821,121	474.3	108,352,642
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

**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
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	10/01/2019	N	After	EAN	30,827,583	39,415,026	8,213,164	78.2%	4,399,835	186.7	31,201,862
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
DESTIN FCD	F	10/01/2019	N	None	EAN	22,130,771	28,992,263	6,968,995	76.3%	1,640,607	424.8	22,023,268
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
DUNEDIN	F	10/01/2019	N	None	EAN	29,757,443	31,222,500	738,314	95.3%	3,405,643	21.7	30,484,186
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
DUNNELLO	PF	10/01/2019	N	None	AGG	2,928,027	1,215,648	-1,344,530	240.9%	343,316	-391.6	2,560,178
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
EAST LAKE TARPON FCD	F	10/01/2019	N	None	EAN	17,738,869	21,843,609	4,248,561	81.2%	2,795,552	152.0	17,595,048
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



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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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 NICEVILLE FCD	F	10/01/2019	N	After	EAN	1,121,817	1,260,278	108,353	89.0%	568,802	19.1	1,151,925
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	10/01/2018	N	None	AGG	1,858,731	1,316,176	-542,555	141.2%	632,688	-85.8	1,858,731
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	10/01/2019	N	After	EAN	15,294,149	14,822,227	-21,279	103.2%	1,541,929	-1.4	14,843,506
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	G	10/01/2019	N	None	EAN	12,398,463	19,144,583	6,686,054	64.8%	98,639	6,778.3	12,458,529
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	P	10/01/2019	N	None	EAN	10,732,916	15,428,443	4,553,048	69.6%	1,541,533	295.4	10,875,395
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
ENGLEWOOD AREA FCD	F	10/01/2019	N	After	EAN	32,380,332	37,674,099	4,658,120	85.9%	3,424,287	136.0	33,015,979
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
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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 WATER DISTRICT	G	10/01/2019	N	None	FIL	640,691	639,010	-1,681	100.3%	0	0.0	640,691
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
ESTERO FCD	F	10/01/2019	N	None	AGG	29,560,565	28,129,840	2,755,541	105.1%	4,648,570	59.3	25,374,299
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
EUSTIS	F	10/01/2019	N	After	EAN	10,271,019	12,955,704	2,445,696	79.3%	1,502,331	162.8	10,510,008
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	P	10/01/2019	N	After	EAN	21,680,255	27,818,270	5,527,047	77.9%	2,355,751	234.6	22,291,223
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
FERNANDINA BEACH	G	10/01/2019	N	None	EAN	22,555,494	30,452,203	6,799,975	74.1%	6,056,047	112.3	23,652,228
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

**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
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	PF	10/01/2019	N	After	EAN	26,416,579	34,914,855	7,722,942	75.7%	4,301,874	179.5	27,191,913
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
FLAGLER BEACH	F	10/01/2019	N	After	EAN	1,883,348	1,337,261	-598,993	140.8%	607,649	-98.6	1,936,254
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	P	10/01/2019	N	After	EAN	4,091,519	4,513,187	383,707	90.7%	838,536	45.8	4,129,480
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
FLORIDA CITY	P	10/01/2018	N	None	EAN	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 - ELECTED	G	10/01/2018	N	None	EAN	3,843,140	2,682,824	-1,160,316	143.2%	258,938	-448.1	3,843,140
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
FORT LAUDERDALE	G	09/30/2019	N	After	EAN	666,877,340	696,473,660	31,338,114	95.8%	42,540,322	73.7	665,135,546
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FORT 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	PF	10/01/2019	N	After	EAN	927,340,809	1,018,711,326	79,467,722	91.0%	77,841,923	102.1	939,243,604
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 MEADE	F	10/01/2019	N	None	FIL	396,760	442,904	48,345	89.6%	79,909	60.5	394,559
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	G	10/01/2019	N	None	FIL	5,017,706	5,780,421	798,620	86.8%	1,206,749	66.2	4,981,801
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	P	10/01/2019	N	None	EAN	1,205,618	1,304,621	109,840	92.4%	0	0.0	1,194,781
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
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 MYERS	F	10/01/2019	N	After	EAN	103,361,045	139,932,498	37,354,007	73.9%	8,221,418	454.4	102,578,491
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
FORT MYERS	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	G	10/01/2019	N	After	EAN	129,970,678	186,303,463	55,120,584	69.8%	24,867,866	221.7	131,182,879
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	P	10/01/2019	N	None	EAN	145,195,954	205,810,803	56,361,778	70.5%	16,676,126	338.0	149,449,025
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	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	10/01/2015	Y	None	EAN	97,029,125	159,554,971	57,042,803	60.8%	11,385,686	501.0	102,512,168
FORT PIERCE	GP	09/30/2019	N	None	EAN	204,393,903	231,142,637	23,050,563	88.4%	31,803,828	72.5	208,092,074
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 SUPP	P	09/30/2019	N	After	EAN	15,006,162	17,051,481	1,738,362	88.0%	7,318,470	23.8	15,313,119
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
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 WALTON BEACH	F	10/01/2019	N	After	EAN	17,559,808	28,468,825	10,325,669	61.7%	2,384,977	433.0	18,143,156
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FORT WALTON BEACH	G	10/01/2019	N	After	EAN	48,423,282	50,531,670	2,418,167	95.8%	2,498,712	96.8	48,113,503
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	P	10/01/2019	N	After	EAN	22,132,402	28,088,773	5,519,299	78.8%	2,429,562	227.2	22,569,474
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
FROSTPROOF	G	10/01/2019	N	None	AGG	1,648,780	1,199,064	-308,993	137.5%	454,066	-68.1	1,508,057
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	P	10/01/2019	N	After	EAN	4,260,423	4,914,978	441,884	86.7%	70,952	622.8	4,473,094
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
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
FRUITLAND PARK	F	10/01/2019	N	After	AGG	635,153	81,518	-553,635	779.2%	23,665	-2,339.5	635,153
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	10/01/2019	N	None	EAN	415,287,016	585,183,622	167,003,360	71.0%	95,462,199	174.9	418,180,262
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

**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
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	PF	10/01/2019	N	None	EAN	244,509,406	294,971,028	48,656,155	82.9%	24,710,307	196.9	246,314,873
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
GOLDEN BEACH	GP	10/01/2019	N	None	FIL	10,753,331	11,698,638	1,847,795	91.9%	2,391,820	77.3	9,850,843
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
GREATER NAPLES FCD	F	10/01/2019	N	None	EAN	32,740,846	29,364,861	-3,375,984	111.5%	4,206,728	-80.3	32,740,845
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
GREEN COVE SPRINGS	P	10/01/2019	N	None	AGG	6,010,241	5,038,996	-970,940	119.3%	1,257,127	-77.2	6,009,936
GREEN COVE SPRINGS	P	10/01/2017	N	After	AGG	4,771,141	4,589,608	-181,101	104.0%	1,014,137	-17.9	4,770,709
GREEN COVE SPRINGS	P	10/01/2015	N	None	AGG	3,495,232	3,300,147	-189,382	105.9%	795,991	-23.8	3,489,529
GREENACRES	F	10/01/2019	N	None	AGG	18,157,232	19,674,861	1,533,896	92.3%	3,808,728	40.3	18,140,965
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

**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
GREENACRES	P	10/01/2019	N	None	AGG	20,527,351	20,322,090	303,085	101.0%	2,365,710	12.8	20,019,005
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	AGG	4,821,952	4,144,730	-549,704	116.3%	757,553	-72.6	4,694,434
GULF BREEZE	P	10/01/2017	N	None	AGG	4,959,119	4,120,993	-737,213	120.3%	702,730	-104.9	4,858,206
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
GULFPORT	F	10/01/2019	N	None	EAN	4,967,680	5,106,579	26,614	97.3%	990,879	2.7	5,079,965
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	G	10/01/2019	N	None	EAN	16,801,435	15,836,423	-1,139,715	106.1%	3,586,676	-31.8	16,976,138
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	P	10/01/2019	N	None	EAN	10,944,458	12,558,427	1,412,615	87.1%	2,292,470	61.6	11,145,812
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
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
HAINES CITY	F	10/01/2019	N	After	EAN	7,217,389	9,215,488	1,961,324	78.3%	1,816,941	108.0	7,254,164



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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
HAINES CITY	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	G	10/01/2019	N	After	UC	16,397,622	18,809,454	2,378,831	87.2%	1,652,424	144.0	16,430,623
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	P	10/01/2019	N	After	EAN	11,072,486	14,310,010	3,105,729	77.4%	3,135,439	99.1	11,204,281
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
HALIFAX HOSPITAL	G	10/01/2018	N	None	UC	280,098,351	362,272,564	82,174,213	77.3%	32,091,771	256.1	280,098,351
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
HALLANDALE BEACH	G	10/01/2019	N	None	EAN	61,280,980	71,090,312	9,081,534	86.2%	5,166,307	175.8	62,008,778
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
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	PF	10/01/2019	N	After	EAN	180,580,356	254,016,337	72,307,444	71.1%	13,369,714	540.8	181,708,893
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

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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	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 PM	G	10/01/2019	N	None	EAN	18,647,040	20,738,305	1,868,154	89.9%	537,560	347.5	18,870,151
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 (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
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	10/01/2019	N	After	EAN	689,070,423	994,920,039	285,932,054	69.3%	49,571,917	576.8	708,987,985
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 - ELECTED	G	10/01/2019	N	None	EAN	11,521,120	9,650,823	-1,519,116	119.4%	679,871	-223.4	11,169,939
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
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 GARDENS	P	10/01/2019	N	None	AGG	17,863,693	19,118,149	965,763	93.4%	2,997,303	32.2	18,152,386
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

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

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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
HILLSBOROUGH COUNTY	ERP	07/01/2018	N	None	AGG	10,322,045	24,560,009	14,237,964	42.0%	0	0.0	10,322,045
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
HOLLEY-NAVARRE FCD	F	10/01/2019	N	None	AGG	3,345,690	3,178,120	-167,570	105.3%	1,216,148	-13.8	3,345,690
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
HOLLY HILL	F	10/01/2019	N	None	EAN	4,853,790	6,255,708	1,358,488	77.6%	655,225	207.3	4,897,220
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	P	10/01/2019	N	None	EAN	11,209,075	13,412,113	2,100,832	83.6%	1,207,056	174.1	11,311,281
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
HOLLYWOOD	F	10/01/2019	N	None	EAN	253,973,119	448,394,869	195,235,317	56.6%	20,317,000	961.0	253,159,552
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	G	10/01/2019	N	None	EAN	345,873,170	574,036,400	224,335,009	60.3%	40,869,983	548.9	349,701,391

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

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HOLLYWOOD	G	10/01/2018	N	After		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	P	10/01/2019	N	None	EAN	215,913,475	557,635,121	236,455,447	38.7%	23,623,752	1,000.9	321,179,674
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	Y	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	23,676,707	803.6	268,088,674
HOLLYWOOD	P	10/01/2016	N	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	24,505,392	776.4	268,088,674
HOLLYWOOD	P	10/01/2015	N	After	EAN	249,514,617	426,658,643	172,387,793	58.5%	18,649,015	924.4	254,270,850
HOLMES BEACH	P	10/01/2019	N	After	FIL	9,354,340	10,420,036	995,305	89.8%	1,108,475	89.8	9,424,731
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
HOMESTEAD	F	01/01/2020	N	After	EAN	7,724,047	7,807,870	609,493	98.9%	0	0.0	7,198,377
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
HOMESTEAD	P	10/01/2019	N	After	EAN	95,236,234	119,851,132	21,652,925	79.5%	8,778,452	246.7	98,198,207
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
HOMESTEAD - General & Hospital	G	10/01/2019	N	None	EAN	89,365,048	96,486,199	8,044,289	92.6%	7,514,728	107.1	88,441,910
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 - 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
INDIALANTIC	G	10/01/2019	N	None	FIL	1,530,604	2,028,453	521,428	75.5%	679,934	76.7	1,507,025
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	PF	10/01/2019	N	After	EAN	8,689,015	9,559,982	800,727	90.9%	806,040	99.3	8,759,255
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
INDIAN HARBOUR BEACH	P	10/01/2019	N	None	EAN	11,091,184	12,774,206	1,614,956	86.8%	1,326,157	121.8	11,159,250
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
INDIAN 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 (SUPP)	P	10/01/2019	N	None	AGG	313,387	381,891	148,878	82.1%	1,068,248	13.9	233,013
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	10/01/2019	N	None	EAN	1,167,852	1,249,327	81,475	93.5%	137,478	59.3	1,167,852
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	PF	10/01/2019	N	After	EAN	18,047,044	17,002,314	-1,044,731	106.1%	1,526,239	-68.5	18,047,045
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
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
JACKSON MEMORIAL HOSPITAL	G	01/01/2019	N	None	AGG	723,413,631	848,269,856	71,075,216	85.3%	715,369,559	9.9	777,194,640
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

**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
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
JACKSONVILLE	CO	10/01/2019	N	None	EAN	231,692,000	446,446,844	213,842,070	51.9%	26,592,471	804.2	232,604,774
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	G	10/01/2019	N	None	EAN	1,970,206,000	3,286,313,481	1,278,140,150	60.0%	231,669,584	551.7	2,008,173,331
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	PF	10/01/2019	N	After	EAN	1,958,615,310	4,405,975,806	1,189,609,007	44.5%	174,124,935	683.2	3,216,366,799
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 - 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	10/01/2019	N	After	EAN	13,886,114	19,203,562	5,302,964	72.3%	2,089,398	253.8	13,900,598
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
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	G	10/01/2019	N	After	EAN	57,101,628	72,014,549	14,932,107	79.3%	13,056,744	114.4	57,082,442
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
JACKSONVILLE BEACH	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	P	10/01/2019	N	After	EAN	24,501,172	27,732,369	3,209,647	88.3%	4,755,784	67.5	24,522,722
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 PF SENIOR STAFF	G	10/01/2018	N	None	EAN	4,489,259	3,112,964	-1,376,295	144.2%	0	0.0	4,489,259
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
JUPITER	P	10/01/2019	N	None	EAN	80,864,214	90,554,503	9,449,392	89.3%	8,713,149	108.5	81,105,111
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 ISLAND	GPF	10/01/2019	N	None	EAN	10,055,740	13,412,528	2,949,656	75.0%	934,044	315.8	10,462,872
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
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
KEY BISCAYNE	PF	10/01/2019	N	After	EAN	42,748,398	48,572,705	5,069,229	88.0%	5,632,160	90.0	43,503,476
KEY BISCAYNE	PF	10/01/2018	N	After	EAN	41,407,878	44,787,557	4,510,888	92.5%	6,378,333	70.7	40,276,669
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



**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
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	PF	10/01/2019	N	None	EAN	111,655,715	135,166,443	24,950,588	82.6%	13,386,293	186.4	110,215,855
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 HOUSING	G	01/01/2020	N	None	EAN	12,507,359	12,680,315	701,966	98.6%	2,420,765	29.0	11,978,349
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 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
KISSIMMEE	F	10/01/2019	N	After	EAN	41,786,845	53,591,914	10,920,102	78.0%	6,364,018	171.6	42,671,812
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	G	10/01/2019	N	After	EAN/AG	124,229,903	146,338,857	19,949,592	84.9%	22,471,951	88.8	126,389,265
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

**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
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	P	10/01/2019	N	After	EAN	68,505,892	79,452,032	9,225,115	86.2%	8,993,243	102.6	70,226,917
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 UTILITY AUTHORITY	G	10/01/2019	N	After	EAN	97,483,179	122,525,278	26,000,084	79.6%	19,627,965	132.5	96,525,194
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
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
LADY LAKE	P	10/01/2019	N	None	EAN	8,880,706	8,077,480	-715,799	109.9%	1,506,264	-47.5	8,793,279
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
LAKE ALFRED	G	10/01/2019	N	None	EAN	5,314,252	5,914,740	574,191	89.8%	1,620,548	35.4	5,340,549
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

**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 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	PF	10/01/2019	N	None	EAN	4,722,762	4,744,138	60,713	99.5%	916,957	6.6	4,683,425
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 CITY	F	10/01/2019	N	None	EAN	10,312,882	10,783,267	565,963	95.6%	961,797	58.8	10,217,304
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	G	10/01/2019	N	None	EAN	21,721,272	22,853,215	1,394,254	95.0%	757,478	184.1	21,458,961
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
LAKE CITY	P	10/01/2019	N	None	EAN	16,630,644	14,749,498	-2,220,496	112.8%	1,732,626	-128.2	16,969,994
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 HELEN	P	10/01/2019	N	None	AGG	1,429,335	1,118,696	-166,169	127.8%	166,229	-100.0	1,284,865
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

**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 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 MARY	F	10/01/2019	N	After	EAN	19,061,021	20,762,415	1,641,726	91.8%	2,927,025	56.1	19,120,689
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	P	10/01/2019	N	None	EAN	23,145,633	21,929,312	-1,564,351	105.5%	3,151,650	-49.6	23,493,663
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 PARK (RETIRED)	P	10/01/2019	N	None	EAN	1,337,270	1,545,816	208,546	86.5%	0	0.0	1,337,270
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
LAKE WALES	F	10/01/2019	N	None	EAN	9,157,659	12,966,229	3,420,885	70.6%	1,791,839	190.9	9,545,344
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	G	10/01/2019	N	None	FIL	11,202,547	12,801,604	977,152	87.5%	4,298,316	22.7	11,824,452
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

**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 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	P	10/01/2019	N	After	EAN	15,882,367	17,690,910	1,160,376	89.8%	2,666,351	43.5	16,530,534
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 WORTH	F	10/01/2019	N	After	EAN	47,002,371	67,318,826	20,450,358	69.8%	443,455	4,611.6	46,868,468
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	G	10/01/2019	N	After	EAN	71,483,084	110,109,946	39,135,069	64.9%	16,996,428	230.3	70,974,877
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
LAKE WORTH	P	10/01/2019	N	After	EAN	33,305,790	53,961,192	20,199,414	61.7%	1,075,955	1,877.4	33,761,778
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
LAKELAND	F	10/01/2019	N	None	FIL	99,265,986	118,589,802	18,152,085	83.7%	12,352,729	147.0	100,437,717
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

**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
LAKELAND	F	10/01/2016	N	After	FIL	87,582,084	108,300,613	17,706,495	80.9%	9,780,412	181.0	90,594,118
LAKELAND	F	10/01/2015	Y	None	FIL	83,835,346	103,462,869	15,623,228	81.0%	9,583,524	163.0	87,839,641
LAKELAND	F	10/01/2015	N	None	FIL	84,190,930	103,639,861	15,423,634	81.2%	9,828,466	156.9	88,216,227
LAKELAND	G	10/01/2019	N	None	EAN	588,084,775	724,535,704	116,166,387	81.2%	90,979,621	127.7	608,369,317
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	P	10/01/2019	N	None	EAN	126,478,629	165,633,207	36,680,878	76.4%	15,681,528	233.9	128,952,329
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	N	After	EAN	108,492,820	145,853,471	33,005,176	74.4%	13,756,136	239.9	112,848,295
LAKELAND	P	10/01/2016	Y	After	EAN	108,492,820	149,153,240	36,304,945	72.7%	14,070,007	258.0	112,848,295
LAKELAND	P	10/01/2015	N	None	EAN	102,156,394	136,093,194	27,910,350	75.1%	12,691,964	219.9	108,182,844
LANTANA	F	09/30/2019	N	None	EAN	45,192,482	49,287,604	4,353,892	91.7%	1,342,839	324.2	44,933,712
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
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	P	10/01/2019	N	None	EAN	16,321,156	20,324,086	4,085,070	80.3%	2,190,740	186.5	16,239,016
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
LARGO	PF	10/01/2019	N	After	EAN	150,932,619	193,271,161	42,338,542	78.1%	17,015,854	248.8	150,932,619
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

**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
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
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2018	N	None	AGG	2,300,924	1,813,498	-487,426	126.9%	279,608	-174.3	2,300,924
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
LAUDERHILL	F	10/01/2019	N	None	EAN	89,322,033	102,499,762	13,211,976	87.1%	8,023,197	164.7	89,287,786
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	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
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	P	10/01/2019	N	None	EAN	72,916,777	89,129,073	13,899,211	81.8%	10,306,308	134.9	75,229,862
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 (C&M)	G	10/01/2019	N	None	EAN	32,214,481	47,694,659	15,204,889	67.5%	8,038,840	189.1	32,489,770
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAUDERHILL (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
LEESBURG	F	10/01/2019	N	None	EAN	20,141,146	24,529,677	4,007,276	82.1%	2,495,048	160.6	20,522,401
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	G	10/01/2019	N	After	EAN	38,297,445	42,031,526	2,418,920	91.1%	7,888,847	30.7	39,612,606
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	P	10/01/2019	N	After	FIL	22,264,413	24,486,868	2,049,386	90.9%	4,266,506	48.0	22,437,482
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
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
LIGHTHOUSE POINT	PF	10/01/2019	N	None	AGG	26,542,062	23,680,802	-2,861,260	112.1%	0	0.0	26,542,062
LIGHTHOUSE POINT	PF	10/01/2018	N	None	AGG	26,504,354	23,985,326	-2,519,028	110.5%	222,581	-1,131.7	26,504,354
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
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



**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
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
LONGBOAT KEY	F	10/01/2019	N	None	EAN	18,935,406	32,824,325	13,453,905	57.7%	0	0.0	19,370,420
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	G	10/01/2019	N	None	EAN	11,096,808	14,430,111	3,098,403	76.9%	0	0.0	11,331,708
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	P	10/01/2019	N	None	EAN	7,508,727	12,081,059	4,394,400	62.2%	0	0.0	7,686,659
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
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
LONGWOOD	PF	10/01/2019	N	None	AGG	22,643,301	19,654,749	-235,494	115.2%	4,096,439	-5.8	19,890,243
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
LYNN HAVEN	F	10/01/2019	N	After	EAN	7,095,195	7,897,244	802,048	89.8%	1,040,445	77.1	7,095,196
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

**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
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	G	10/01/2019	N	None	EAN	18,551,151	21,237,936	2,059,287	87.3%	3,989,174	51.6	19,178,649
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	P	10/01/2019	N	None	EAN	9,293,222	9,065,677	-480,078	102.5%	1,753,015	-27.4	9,545,755
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
MADISON	PF	10/01/2019	N	After	AGG	5,373,072	6,661,450	1,288,378	80.7%	1,052,201	122.5	5,373,072
MAITLAND	PF	10/01/2019	N	None	EAN	32,904,919	43,005,329	10,147,975	76.5%	6,064,213	167.3	32,857,354
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
MANALAPAN	GP	01/01/2019	N	None	EAN	1,631,459	2,142,435	510,976	76.1%	1,261,171	40.5	1,631,459
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
MARCO ISLAND	F	10/01/2019	N	After	EAN	22,211,841	20,398,216	-1,813,625	108.9%	2,808,017	-64.6	22,211,841
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

**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	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	P	10/01/2019	N	None	EAN	17,191,695	17,554,079	543,965	97.9%	2,251,254	24.2	17,010,114
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
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	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
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	10/01/2019	N	None	FIL	26,025,446	29,804,210	5,623,176	87.3%	3,208,689	175.3	24,181,034
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 - GENERAL + ELECTED	G	10/01/2019	N	None	EAN	22,314,006	25,751,520	3,137,240	86.7%	2,623,277	119.6	22,614,280
MEDLEY - GENERAL + ELECTED	G	10/01/2018	N	After	EAN	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
MELBOURNE	F	10/01/2019	N	None	EAN	74,398,223	94,939,309	20,432,014	78.4%	8,134,875	251.2	74,507,295
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MELBOURNE	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	G	10/01/2019	N	None	AGG	7,630,980	6,455,834	-1,300,899	118.2%	101,648	-1,279.8	7,756,733
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
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	P	10/01/2019	N	None	EAN	86,863,935	104,086,000	19,007,387	83.5%	8,751,388	217.2	85,078,613
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 - SPECIAL RISK	G	10/01/2019	N	None	EAN	1,449,264	1,411,243	17,662	102.7%	77,067	22.9	1,393,581
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 BEACH	P	10/01/2019	N	None	EAN	3,451,719	4,534,377	921,459	76.1%	592,259	155.6	3,612,918
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
MIAMI - ELECTED	G	01/01/2019	N	None	PUC	7,546,162	10,024,697	2,478,535	75.3%	0	0.0	7,546,162
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

**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 - FIPO	PF	10/01/2019	N	None	AGG	1,294,594,760	1,968,036,147	633,049,541	65.8%	168,059,448	376.7	1,334,986,606
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
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 (STAFF)	G	10/01/2019	N	None	AGG	2,929,741	2,600,619	-238,154	112.7%	311,144	-76.5	2,838,773
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 COLA (RETIRED)	PF	01/01/2020	N	None	AB	412,090,602	406,116,168	-106,470,709	101.5%	156,240,315	-68.2	512,586,877
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 - GESE	GS	10/01/2019	N	None	EAN	733,864,555	1,082,069,231	366,520,541	67.8%	117,004,769	313.3	715,548,690
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 (EXCESS)	GS	10/01/2019	N	None	EAN	0	4,165,340	4,165,340	.0%	117,004,769	3.6	0
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
MIAMI - GESE (STAFF)	GS	10/01/2019	N	None	EAN	4,406,610	5,479,928	1,019,654	80.4%	387,761	263.0	4,460,274
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
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 - OFF-STREET PARKING	G	10/01/2019	N	None	AGG	21,189,005	22,065,270	1,378,104	96.0%	3,377,897	40.8	20,687,166
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 BEACH	G	10/01/2019	N	After	EAN	666,499,619	895,319,336	225,521,621	74.4%	88,141,166	255.9	669,797,715
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	PF	10/01/2019	N	None	EAN	940,953,661	1,266,681,905	321,073,552	74.3%	70,560,379	455.0	945,608,353
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 SHORES VILLAGE	G	10/01/2019	N	After	EAN	15,683,642	17,370,474	1,717,676	90.3%	3,680,223	46.7	15,652,798
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

**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 SHORES VILLAGE	P	10/01/2019	N	After	EAN	26,722,296	31,448,209	5,173,097	85.0%	3,031,497	170.6	26,275,112
MIAMI SHORES VILLAGE	P	10/01/2018	N	None	EAN	26,445,911	30,088,879	4,489,138	87.9%	2,721,462	165.0	25,599,741
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 SPRINGS	G	10/01/2019	N	None	EAN	20,360,684	21,332,139	1,672,360	95.4%	3,639,150	46.0	19,659,779
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	PF	10/01/2019	N	None	EAN	33,159,350	33,831,472	1,959,373	98.0%	2,681,641	73.1	31,872,099
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-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	10/01/2019	N	After	AGG	6,623,697	7,004,725	305,560	94.6%	1,546,251	19.8	6,699,165
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
MILTON	F	10/01/2019	N	After	EAN	5,436,394	9,941,852	4,431,178	54.7%	1,008,609	439.3	5,510,674
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

**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	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	G	10/01/2019	N	None	EAN	14,301,535	16,549,188	1,755,186	86.4%	2,715,259	64.6	14,794,002
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
MILTON	P	10/01/2019	N	None	EAN	8,276,623	8,660,173	90,231	95.6%	912,190	9.9	8,569,942
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
MIRAMAR	F	10/01/2019	N	None	EAN	167,276,400	215,681,897	50,000,357	77.6%	10,246,842	488.0	165,681,540
MIRAMAR	F	10/01/2018	N	None	EAN	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	G	10/01/2019	N	After	EAN	112,072,473	133,880,534	24,683,833	83.7%	20,519,929	120.3	109,196,701
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	P	10/01/2019	N	None	EAN	189,143,899	264,490,734	75,198,581	71.5%	14,543,779	517.1	189,292,153
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



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIRAMAR	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 - MANAGEMENT	G	10/01/2019	N	After	EAN	47,952,535	67,909,489	19,408,318	70.6%	14,811,572	131.0	48,501,171
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	N	After	EAN	30,594,737	52,504,355	20,750,484	58.3%	10,962,290	189.3	31,753,871
MIRAMAR - MANAGEMENT	G	10/01/2016	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	10/01/2015	N	None	EAN	25,199,798	44,178,497	17,939,319	57.0%	9,585,631	187.2	26,239,178
MONROE COUNTY	ERP	07/01/2019	N	None	AGG	206,793	449,739	288,447	46.0%	0	0.0	161,292
MONROE COUNTY	ERP	07/01/2017	N	None	AGG	199,435	567,910	411,602	35.1%	0	0.0	156,308
MONROE COUNTY VOL F.F. & EMS	F	01/01/2020	N	None	AGG	858,354	652,565	-205,789	131.5%	0	0.0	858,354
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
MONTICELLO	F	10/01/2018	N	After	AGG	917,657	617,547	-300,109	148.6%	0	0.0	917,656
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
MOUNT DORA	F	10/01/2019	N	After	AGG	9,003,176	10,277,862	1,038,569	87.6%	2,221,723	46.8	9,239,293
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	G	10/01/2019	N	None	FIL	17,068,359	19,441,763	2,930,440	87.8%	1,990,535	147.2	16,511,323

**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
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	P	10/01/2019	N	None	AGG	12,280,984	12,722,460	152,699	96.5%	2,527,988	6.0	12,569,761
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
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
NAPLES	F	10/01/2019	N	After	EAN	58,935,151	71,393,572	12,771,081	82.5%	3,635,880	351.3	58,622,491
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	G	10/01/2019	N	After	EAN	59,976,395	70,898,375	11,209,942	84.6%	17,146,340	65.4	59,688,433
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	P	10/01/2019	N	After	EAN	54,544,957	71,151,725	16,882,167	76.7%	4,815,509	350.6	54,269,558
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
NEPTUNE BEACH	P	10/01/2019	N	None	EAN	9,676,141	11,147,709	1,471,343	86.8%	1,442,103	102.0	9,676,366

**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
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
NEW PORT RICHEY	F	10/01/2019	N	After	EAN	12,296,446	13,781,469	1,274,733	89.2%	1,460,092	87.3	12,506,736
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
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	P	10/01/2019	N	None	EAN	29,594,663	27,906,856	-1,632,131	106.0%	2,394,328	-68.2	29,538,987
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 SMYRNA BEACH	F	10/01/2019	N	None	EAN	23,882,240	29,503,167	4,945,135	80.9%	2,810,826	175.9	24,558,032
NEW SMYRNA BEACH	F	10/01/2018	N	After	EAN	23,141,062	28,174,151	5,418,548	82.1%	2,289,109	236.7	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	P	10/01/2019	N	None	EAN	18,059,200	23,638,078	5,113,027	76.4%	2,722,347	187.8	18,525,051
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
NORTH BAY FCD	F	10/01/2019	N	After	EAN	5,231,892	5,585,613	249,965	93.7%	973,182	25.7	5,335,648

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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 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 BREVARD HOSPITAL (Parrish)	G	10/01/2019	N	After	AGG	62,473,252	49,173,082	-12,012,022	127.0%	0	0.0	61,185,104
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
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 BROWARD HOSPITAL	G	07/01/2018	N	None	FIL	365,519,274	386,387,407	36,834,696	94.6%	377,071,151	9.8	349,552,711
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 COLLIER FCD (was North Naples)	F	10/01/2019	N	After	EAN	88,893,030	98,664,952	9,771,922	90.1%	14,579,818	67.0	88,893,030
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 MIAMI 691 [GPF]	F	10/01/2019	N	After	EAN	2,568,810	2,530,682	5,183	101.5%	0	0.0	2,525,499
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

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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]	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]	G	10/01/2019	N	After	EAN	125,497,731	134,718,209	11,336,383	93.2%	12,267,884	92.4	123,381,826
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
NORTH MIAMI 691 [GPF]	P	10/01/2019	N	After	EAN	5,639,549	5,416,632	-127,834	104.1%	116,960	-109.3	5,544,466
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 748	P	10/01/2019	N	After	EAN	80,605,147	111,429,542	28,590,791	72.3%	8,936,209	319.9	82,838,751
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 BEACH	G	10/01/2019	N	None	EAN	81,473,712	114,396,274	31,267,717	71.2%	5,932,538	527.1	83,128,557
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	PF	10/01/2019	N	None	EAN	101,578,737	161,090,042	47,823,446	63.1%	6,087,500	785.6	113,266,596
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

**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 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 - MANAGEMENT	G	10/01/2019	N	None	AGG	20,391,182	22,180,166	1,882,759	91.9%	812,928	231.6	20,297,407
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
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 PORT	F	10/01/2019	N	After	EAN	51,201,586	53,280,657	2,101,589	96.1%	3,672,140	57.2	51,179,068
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	P	10/01/2019	N	After	EAN	45,831,291	50,062,884	4,110,040	91.5%	5,659,986	72.6	45,952,844
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 RIVER FCD	F	10/01/2019	N	None	EAN	22,164,867	26,976,130	4,704,499	82.2%	3,742,153	125.7	22,271,631
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
OAKLAND PARK	G	10/01/2019	N	None	AGG	41,531,792	45,918,654	7,022,741	90.4%	2,552,847	275.1	38,895,913

**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
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	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
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
OCALA	F	10/01/2019	N	None	EAN	64,994,156	87,030,088	22,035,932	74.7%	7,705,244	286.0	64,994,156
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	G	10/01/2019	N	None	EAN	159,587,602	235,547,760	70,547,150	67.8%	10,589,813	666.2	165,000,610
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	P	10/01/2019	N	After	EAN	75,092,803	94,656,938	17,319,783	79.3%	11,137,356	155.5	77,337,155
OCALA	P	10/01/2018	N	None	EAN	73,797,838	92,094,154	18,068,180	80.1%	9,896,055	182.6	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
OCEAN CITY-WRIGHT FCD	F	10/01/2019	N	None	EAN	13,996,773	22,046,019	8,487,411	63.5%	2,882,779	294.4	13,558,608
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

**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
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
OCOEE	G	10/01/2019	N	After	EAN	41,346,641	43,793,090	2,000,867	94.4%	9,594,705	20.9	41,792,223
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
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	PF	10/01/2019	N	After	EAN	57,375,227	64,052,516	5,077,608	89.6%	8,805,733	57.7	58,974,908
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
OKALOOSA ISLAND FCD	F	10/01/2019	N	After	EAN	9,125,501	17,564,084	8,438,582	52.0%	1,278,766	659.9	9,125,502
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
OKEECHOBEE	F	10/01/2019	N	None	AGG	4,358,788	3,888,370	-528,455	112.1%	425,697	-124.1	4,416,825
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	G	10/01/2019	N	None	AGG	4,904,395	4,428,292	-533,036	110.8%	1,132,085	-47.1	4,961,328
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



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

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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	P	10/01/2019	N	None	AGG	9,596,991	8,761,406	-933,850	109.5%	1,061,836	-88.0	9,695,256
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
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 UTILITY	G	10/01/2019	N	None	AGG	9,005,770	9,243,372	213,916	97.4%	2,131,752	10.0	9,029,456
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	10/01/2019	N	None	AGG	6,369,577	6,434,089	193,192	99.0%	623,128	31.0	6,240,897
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
ORANGE COUNTY LIBRARY	G	01/01/2020	N	None	EAN	51,618,578	44,466,563	-7,152,015	116.1%	3,880,611	-184.3	51,618,578
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 PARK	F	10/01/2019	N	After	EAN	7,920,312	8,314,823	222,891	95.3%	1,251,021	17.8	8,091,932
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

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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	G	10/01/2019	N	None	EAN	11,414,711	10,712,282	-702,429	106.6%	2,173,943	-32.3	11,414,711
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
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	P	10/01/2019	N	After	EAN	19,125,671	20,489,943	1,356,726	93.3%	1,443,392	94.0	19,133,217
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
ORLANDO	F	10/01/2019	N	None	EAN	442,276,575	557,687,741	115,411,166	79.3%	44,839,453	257.4	442,276,575
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	G	09/30/2019	N	None	AGG	222,961,876	265,880,953	40,824,315	83.9%	4,988,623	818.4	225,056,638
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	P	10/01/2019	N	None	EAN	623,455,545	777,120,827	150,765,953	80.2%	52,167,229	289.0	626,354,874
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

**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
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 AVIATION	G	10/01/2019	N	None	EAN	139,594,665	144,898,144	5,548,199	96.3%	5,216,734	106.4	139,349,945
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
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 UTILITY	G	10/01/2019	N	After	EAN	425,766,210	509,160,742	96,046,361	83.6%	100,621,441	95.5	413,114,381
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
ORMOND BEACH	F	10/01/2019	N	None	EAN	31,128,041	39,998,075	8,359,516	77.8%	2,954,168	283.0	31,638,559
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	G	10/01/2019	N	None	EAN	51,486,933	58,796,012	5,914,211	87.6%	5,181,469	114.1	52,881,801
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	P	10/01/2019	N	None	EAN	35,915,981	47,607,157	11,002,269	75.4%	4,181,889	263.1	36,604,888
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORMOND BEACH	P	10/01/2016	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
OVIEDO	F	10/01/2019	N	After	FIL	15,212,802	19,452,882	3,830,010	78.2%	2,917,854	131.3	15,622,872
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
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	P	10/01/2019	N	After	EAN	26,434,750	28,069,509	1,272,717	94.2%	4,228,029	30.1	26,796,792
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
PALATKA	F	10/01/2019	N	After	EAN	7,740,745	10,987,775	2,920,228	70.4%	1,226,810	238.0	8,067,547
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	G	10/01/2019	N	After	EAN	18,282,644	26,539,571	7,299,829	68.9%	3,511,545	207.9	19,239,742
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	P	10/01/2019	N	After	EAN	11,476,067	13,407,110	1,519,899	85.6%	1,539,255	98.7	11,887,211
PALATKA	P	10/01/2018	N	After	EAN	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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALATKA	P	10/01/2016	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
PALM BAY	F	10/01/2019	N	None	EAN	87,715,011	107,442,501	18,260,824	81.6%	6,505,877	280.7	89,181,677
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
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	G	10/01/2019	N	None	AGG	201,166	20,266	-180,482	992.6%	0	0.0	200,748
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	P	10/01/2019	N	None	EAN	113,037,995	126,667,204	12,624,113	89.2%	8,177,927	154.4	114,043,091
PALM BAY	P	10/01/2018	N	None	EAN	111,056,110	121,910,201	14,264,461	91.1%	7,502,824	190.1	107,645,740
PALM BAY	P	10/01/2017	N	None	EAN	104,611,026	115,273,648	12,133,729	90.8%	7,481,101	162.2	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 BEACH	GPF	09/30/2019	N	After	EAN	235,095,389	337,912,855	100,219,557	69.6%	18,788,303	533.4	237,693,298
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 GARDENS	F	10/01/2019	N	After	PUC	110,968,044	131,140,084	20,842,569	84.6%	8,007,380	260.3	110,297,515
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM 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	G	10/01/2019	N	None	AGG	2,866,237	3,744,133	932,821	76.6%	109,969	848.3	2,811,312
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
PALM BEACH GARDENS	P	10/01/2019	N	After	EAN	98,385,410	116,981,100	21,885,410	84.1%	8,587,100	254.9	95,095,690
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 COAST (VOL)	F	10/01/2019	N	None	EAN	4,581,419	2,974,232	-1,593,389	154.0%	0	0.0	4,567,621
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 HARBOR FCD	F	10/01/2019	N	After	EAN	28,795,744	27,487,855	-398,891	104.8%	4,521,778	-8.8	27,886,746
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 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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM 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
PALMETTO	G	10/01/2019	N	None	EAN	15,327,211	16,370,715	927,721	93.6%	3,416,462	27.2	15,442,994
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
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	P	10/01/2019	N	None	EAN	13,777,432	15,775,281	1,878,459	87.3%	1,971,033	95.3	13,896,822
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
PANAMA CITY	F	10/01/2019	N	After	EAN	37,230,877	53,507,752	15,553,405	69.6%	3,343,784	465.1	37,954,347
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	P	10/01/2019	N	After	EAN	35,906,404	46,344,243	10,308,952	77.5%	4,332,521	237.9	36,035,291
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 (SUPP)	G	10/01/2019	N	None	AGG	3,468,590	3,531,103	67,029	98.2%	1,380,552	4.9	3,464,074
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PANAMA CITY (SUPP)	G	10/01/2015	N	None	AGG	2,685,368	3,067,525	382,157	87.5%	1,203,982	31.7	2,685,368
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
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	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	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
PARKLAND	P	10/01/2019	N	None	EAN	2,250,661	2,510,374	264,847	89.7%	0	0.0	2,245,527
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
PASCO COUNTY	ERP	07/01/2019	N	None	EAN	16,824,966	16,415,839	-409,127	102.5%	0	0.0	16,824,966
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
PEMBROKE PARK COMM SUPP	G	10/01/2019	N	None	AGG	3,097,667	3,381,053	283,386	91.6%	129,780	218.4	3,097,667
PEMBROKE PARK COMM SUPP	G	10/01/2018	N	None	AGG	3,083,393	2,875,684	-207,709	107.2%	43,260	-480.1	3,083,393
PEMBROKE PARK COMM SUPP	G	10/01/2017	N	None	AGG	2,528,419	2,806,001	277,582	90.1%	43,260	641.7	2,528,419



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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
PEMBROKE PARK COMM SUPP	G	10/01/2016	N	After	AGG	1,762,534	2,346,576	584,042	75.1%	43,260	1,350.1	1,762,534
PEMBROKE PARK COMM SUPP	G	10/01/2016	Y	After	AGG	2,208,214	2,736,186	527,972	80.7%	43,260	1,220.5	2,208,214
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 PINES	G	10/01/2019	N	None	EAN	197,950,983	206,425,337	10,525,607	95.9%	2,312,126	455.2	195,899,730
PEMBROKE PINES	G	10/01/2018	N	None	EAN	188,877,505	187,935,989	5,824,299	100.5%	2,965,553	196.4	182,111,690
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	PF	10/01/2019	N	None	EAN	686,503,222	901,964,083	211,232,763	76.1%	27,929,987	756.3	690,731,320
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
PENSACOLA	F	10/01/2019	N	None	EAN	120,827,640	132,066,631	9,483,904	91.5%	4,734,037	200.3	122,582,727
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	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	10/01/2019	N	After	EAN	105,137,477	137,383,742	32,246,266	76.5%	4,094,123	787.6	105,137,476
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

**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
PERRY	F	10/01/2019	N	After	EAN	3,730,991	4,777,441	891,698	78.1%	653,725	136.4	3,885,743
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
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	P	10/01/2019	N	After	EAN	8,468,490	9,436,649	795,044	89.7%	1,094,206	72.7	8,641,605
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
PINELLAS PARK	F	10/01/2019	N	None	EAN	65,863,021	76,358,971	11,132,396	86.3%	5,229,574	212.9	65,226,575
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	G	10/01/2019	N	None	EAN	92,333,404	93,825,685	4,434,482	98.4%	14,676,146	30.2	89,391,203
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	P	10/01/2019	N	After	EAN	70,397,294	68,764,481	-1,996,818	102.4%	7,420,566	-26.9	70,761,299
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

**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
PLANT CITY	PF	10/01/2019	N	None	EAN	48,359,614	68,866,588	19,546,397	70.2%	7,527,907	259.7	49,320,191
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
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
PLANTATION	G	10/01/2019	N	None	EAN	177,091,461	219,418,671	40,850,881	80.7%	28,961,537	141.1	178,567,790
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	P	10/01/2019	N	After	EAN	171,223,933	214,937,139	48,870,176	79.7%	10,816,963	451.8	166,066,963
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 (VOL)	F	10/01/2019	N	None	AGG	22,881,219	18,899,145	-3,662,922	121.1%	0	0.0	22,562,067
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
POMPANO BEACH	G	10/01/2019	N	None	EAN	191,862,824	283,196,667	85,731,019	67.7%	34,586,429	247.9	197,465,648
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

**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	10/01/2019	N	None	EAN	245,160,408	354,280,114	100,767,612	69.2%	16,107,844	625.6	253,512,502
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
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
PORT ORANGE	F	10/01/2019	N	After	EAN	32,285,025	50,373,468	17,345,245	64.1%	3,023,478	573.7	33,028,223
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	N	After	EAN	23,055,240	40,034,102	15,954,361	57.6%	2,522,043	632.6	24,079,741
PORT ORANGE	F	10/01/2015	Y	After	EAN	23,201,184	40,034,102	15,802,152	58.0%	2,522,043	626.6	24,231,950
PORT ORANGE	G	10/01/2019	N	None	EAN	33,479,718	39,399,568	6,633,736	85.0%	4,067,432	163.1	32,765,832
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	P	10/01/2019	N	None	EAN	41,000,175	54,870,495	13,143,668	74.7%	4,811,525	273.2	41,726,827
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 ST. LUCIE	P	10/01/2019	N	After	EAN	112,794,447	142,978,390	28,890,450	78.9%	19,457,593	148.5	114,087,940
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

**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
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
PUNTA GORDA	F	10/01/2019	N	None	EAN	15,590,496	17,232,797	1,937,209	90.5%	1,981,821	97.8	15,295,588
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	G	10/01/2019	N	None	EAN	47,464,189	55,558,644	7,797,933	85.4%	4,215,963	185.0	47,760,711
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	P	10/01/2019	N	After	FIL	18,372,707	21,380,219	2,930,251	85.9%	2,452,018	119.5	18,449,968
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
QUINCY	PF	10/01/2019	N	After	EAN	8,002,665	11,319,283	3,171,789	70.7%	759,834	417.4	8,147,494
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
RIVIERA BEACH	F	10/01/2019	N	After	EAN	94,522,170	89,232,246	-2,051,843	105.9%	5,364,891	-38.3	91,284,089
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

**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	10/01/2016	N	After	EAN	75,621,439	75,841,288	583,929	99.7%	5,332,052	11.0	75,257,359
RIVIERA BEACH	F	10/01/2015	N	After	EAN	72,693,756	73,940,119	2,209,536	98.3%	5,039,947	43.8	71,730,583
RIVIERA BEACH	G	10/01/2019	N	After	EAN	124,414,122	110,820,775	-8,216,409	112.3%	7,370,712	-111.5	119,037,184
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	P	09/30/2019	N	After	EAN	78,632,388	80,164,750	1,185,721	98.1%	9,120,483	13.0	78,979,029
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
ROCKLEDGE	F	10/01/2019	N	None	EAN	12,122,748	15,141,304	2,916,804	80.1%	1,838,159	158.7	12,224,500
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	G	10/01/2019	N	None	EAN	17,336,944	19,766,820	2,297,095	87.7%	4,878,269	47.1	17,469,725
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	P	10/01/2019	N	None	EAN	15,591,866	16,328,741	622,039	95.5%	2,212,061	28.1	15,706,702
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

**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	10/01/2015	N	None	EAN	10,698,704	11,854,959	690,157	90.2%	2,239,986	30.8	11,164,802
SAFETY HARBOR	F	10/01/2019	N	None	AGG	9,801,225	7,697,964	-444,755	127.3%	1,584,365	-28.1	8,142,719
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
SAINT AUGUSTINE	F	10/01/2019	N	None	FIL	13,384,996	12,812,154	-360,041	104.5%	2,098,745	-17.2	13,172,195
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	G	10/01/2019	N	After	EAN	43,859,324	53,976,953	9,118,387	81.3%	10,751,684	84.8	44,858,566
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	P	10/01/2019	N	After	EAN	21,377,384	22,221,987	906,472	96.2%	3,571,718	25.4	21,315,515
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 CLOUD	G	10/01/2019	N	None	EAN	59,313,975	61,537,591	2,135,970	96.4%	14,075,530	15.2	59,401,621
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

**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	10/01/2015	N	None	EAN	45,270,942	45,452,585	-410,038	99.6%	11,107,705	-3.7	45,862,623
SAINT CLOUD	PF	10/01/2019	N	After	EAN	54,791,626	68,387,934	12,974,107	80.1%	10,574,315	122.7	55,413,827
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 JOHNS RIVER PW PK	G	10/01/2019	N	None	EAN	162,012,613	169,806,566	19,999,449	95.4%	452,525	4,419.5	149,807,117
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 LUCIE COUNTY FCD	F	10/01/2019	N	After	EAN	260,810,130	374,427,934	105,548,304	69.7%	32,499,211	324.8	268,879,630
SAINT LUCIE COUNTY FCD	F	10/01/2018	N	None	EAN	248,361,566	345,862,105	93,756,209	71.8%	31,906,504	293.9	252,105,896
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	G	10/01/2019	N	None	EAN	15,447,709	23,946,218	8,036,795	64.5%	3,977,067	202.1	15,909,423
SAINT LUCIE COUNTY FCD	G	10/01/2018	N	None	EAN	14,681,884	22,443,859	7,548,099	65.4%	3,923,142	192.4	14,895,760
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 PETE BEACH	F	10/01/2019	N	None	EAN	14,922,526	23,221,007	8,139,869	64.3%	2,136,781	380.9	15,081,138
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



**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	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	G	10/01/2019	N	None	EAN	12,485,895	16,766,382	3,709,968	74.5%	992,352	373.9	13,056,414
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
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	P	10/01/2019	N	None	EAN	11,658,892	18,599,044	6,522,975	62.7%	0	0.0	12,076,069
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 PETERSBURG	F	10/01/2019	N	None	EAN	269,215,697	290,879,531	-999,065	92.6%	22,484,483	-4.4	291,878,596
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	G	10/01/2019	N	None	EAN	445,853,520	505,127,938	41,353,381	88.3%	90,973,496	45.5	463,774,557
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	P	10/01/2019	N	None	EAN	427,510,315	496,249,124	32,402,742	86.1%	43,001,170	75.4	463,846,382
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

**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 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
SAN CARLOS PARK FCD	F	10/01/2019	N	None	AGG	22,256,948	22,419,923	489,811	99.3%	3,441,174	14.2	21,930,112
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
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
SANFORD	F	10/01/2019	N	After	EAN	34,636,552	35,540,456	382,452	97.5%	3,460,208	11.1	35,158,004
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	P	10/01/2019	N	None	EAN	48,198,309	50,180,181	-352,130	96.1%	3,679,332	-9.6	50,532,311
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
SANIBEL	G	10/01/2019	N	After	EAN	32,178,190	34,516,913	2,338,722	93.2%	800,354	292.2	32,178,191
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	P	10/01/2019	N	None	EAN	20,709,889	27,040,539	5,551,316	76.6%	1,963,911	282.7	21,489,223
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
SARASOTA	F	09/30/2019	N	None	EAN	155,511,575	188,006,676	29,273,114	82.7%	0	0.0	158,733,562
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
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	G	09/30/2019	N	After	EAN	154,601,485	212,103,046	54,194,057	72.9%	10,628,632	509.9	157,908,989
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	P	09/30/2019	N	None	EAN	247,380,144	283,893,990	38,774,146	87.1%	13,357,890	290.3	245,119,844
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 MEMORIAL HEALTH CARE	G	10/01/2019	N	None	EAN	379,443,832	406,127,134	19,786,393	93.4%	107,342,655	18.4	386,340,741
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-MANATEE AIRPORT	G	10/01/2019	N	None	EAN	24,485,305	30,294,905	5,741,250	80.8%	2,352,192	244.1	24,553,655
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SARASOTA-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
SATELLITE BEACH	G	10/01/2019	N	None	AGG	7,844,035	8,890,082	763,228	88.2%	299,375	254.9	8,126,854
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	PF	10/01/2019	N	None	EAN	20,869,294	25,590,340	4,205,953	81.6%	2,463,643	170.7	21,384,387
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
SEBASTIAN	P	10/01/2019	N	After	EAN	15,814,120	20,519,224	4,181,614	77.1%	2,809,537	148.8	16,337,610
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
SEBRING	F	10/01/2019	N	After	FIL	13,402,322	15,188,628	1,551,606	88.2%	289,443	536.1	13,637,022
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	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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SEMINOLE	F	10/01/2019	N	None	EAN	38,096,060	43,898,445	4,822,037	86.8%	4,161,094	115.9	39,076,408
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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2019	N	None	PUC	688,155,479	752,046,443	71,032,214	91.5%	330,008,128	21.5	681,014,229
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 MIAMI [GP]	G	10/01/2019	N	None	EAN	18,672,946	17,160,860	-2,261,765	108.8%	3,767,483	-60.0	19,422,625
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]	P	10/01/2019	N	None	EAN	25,217,723	25,687,059	-681,613	98.2%	3,090,000	-22.1	26,368,672
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 PASADENA	F	10/01/2019	N	After	EAN	6,597,594	9,565,007	2,894,428	69.0%	1,325,159	218.4	6,670,579
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SOUTH PASADENA	F	10/01/2016	N	After	EAN	6,541,514	9,136,046	2,391,185	71.6%	791,769	302.0	6,744,861
SOUTH PASADENA	F	10/01/2015	N	None	EAN	6,234,794	8,503,254	2,019,799	73.3%	758,773	266.2	6,483,455
SOUTH WALTON FCD	F	10/01/2019	N	After	EAN	54,052,803	55,250,846	-21,728	97.8%	7,232,618	-0.3	55,272,574
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
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2020	N	None	UC	49,907,131	36,876,390	-11,039,906	135.3%	514,982	-2,143.8	47,916,296
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
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	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
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

**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
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	G	10/01/2019	N	None	EAN	9,730,476	12,399,411	2,795,483	78.5%	1,460,496	191.4	9,603,928
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	P	10/01/2019	N	None	EAN	4,469,865	4,718,795	168,508	94.7%	595,104	28.3	4,550,287
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
SUNRISE	F	10/01/2019	N	None	EAN	146,249,304	199,233,450	52,866,745	73.4%	13,090,808	403.9	146,366,705
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	G	10/01/2019	N	After	EAN	224,077,061	327,845,787	103,179,903	68.3%	38,155,382	270.4	224,665,884
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
SUNRISE	P	10/01/2019	N	After	EAN	158,635,415	231,384,178	69,488,009	68.6%	18,311,408	379.5	161,896,169
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SUNRISE	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
SURFSIDE [GP]	G	10/01/2019	N	None	EAN	8,974,225	11,946,969	2,893,877	75.1%	3,901,230	74.2	9,053,092
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]	P	10/01/2019	N	None	EAN	15,214,367	17,303,358	1,955,284	87.9%	2,723,782	71.8	15,348,074
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
SWEETWATER	P	10/01/2018	N	None	AGG	11,964,676	13,089,632	1,540,813	91.4%	2,958,955	52.1	11,548,819
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
TALLAHASSEE [GPF]	F	10/01/2019	N	None	EAN	222,487,000	288,182,000	69,156,000	77.2%	14,494,000	477.1	219,026,000
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]	G	10/01/2019	N	After	EAN	1,153,900,000	1,302,716,000	159,267,000	88.6%	115,032,000	138.5	1,143,449,000
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
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



**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]	P	10/01/2019	N	None	EAN	329,736,000	400,273,000	68,105,000	82.4%	23,798,000	286.2	332,168,000
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	EAN	279,774,015	334,090,000	56,317,000	83.7%	22,969,000	245.2	277,773,000
TAMARAC	F	10/01/2019	N	None	EAN	111,861,788	120,228,268	14,954,157	93.0%	10,130,745	147.6	105,274,111
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	G	10/01/2019	N	None	EAN	54,899,591	55,203,215	2,751,334	99.4%	6,806,174	40.4	52,451,881
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	P	10/01/2019	N	None	EAN	5,229,503	9,241,932	3,988,249	56.6%	0	0.0	5,253,683
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 - ELECTED	G	10/01/2019	N	None	EAN	55,229,412	53,623,634	7,460,537	103.0%	6,914,733	107.9	46,163,097
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
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
TAMPA	G	10/01/2019	N	After	FIL	715,148,873	835,004,594	97,597,238	85.6%	158,022,448	61.8	737,407,356

**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
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	PF	10/01/2019	N	None	EAN	1,268,121,261	1,381,066,376	75,586,684	91.8%	130,884,666	57.8	1,305,479,692
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 (STAFF)	G	10/01/2018	N	None	EAN	914,447	914,447	0	100.0%	408,018	0.0	914,447
TARPON SPRINGS	F	10/01/2019	N	After	EAN	27,213,814	30,964,021	3,715,013	87.9%	2,448,311	151.7	27,249,008
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	P	10/01/2019	N	None	EAN	29,009,102	33,029,976	3,084,920	87.8%	3,515,315	87.8	29,945,056
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
TAVARES	F	10/01/2019	N	After	EAN	8,281,105	8,631,749	215,519	95.9%	1,535,107	14.0	8,416,230
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
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TAVARES	P	10/01/2019	N	None	EAN	13,332,949	15,317,627	2,220,611	87.0%	1,492,124	148.8	13,097,016
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
TEMPLE TERRACE	F	10/01/2019	N	None	EAN	28,331,242	38,238,783	10,025,319	74.1%	3,680,954	272.4	28,213,464
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	P	10/01/2019	N	After	EAN	28,665,956	48,873,816	20,037,666	58.7%	2,726,362	735.0	28,836,150
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
TEQUESTA	G	10/01/2019	N	After	AGG	6,211,730	6,525,729	303,142	95.2%	3,716,703	8.2	6,222,587
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 [PF]	F	10/01/2019	N	After	EAN	11,572,288	13,570,071	1,933,810	85.3%	1,749,571	110.5	11,636,261
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
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TEQUESTA [PF]	P	10/01/2019	N	None	EAN	5,649,465	3,742,712	-1,142,903	150.9%	1,218,043	-93.8	4,885,615
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
TITUSVILLE	G	10/01/2019	N	None	EAN	61,671,200	66,386,337	4,070,858	92.9%	12,845,902	31.7	62,315,479
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	PF	10/01/2019	N	None	EAN	62,470,577	68,695,328	5,650,064	90.9%	7,519,914	75.1	63,045,264
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
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2019	N	None	EAN	156,250,404	159,193,251	2,598,853	98.2%	21,071,557	12.3	156,594,398
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
UMATILLA	P	10/01/2019	N	None	AGG	2,126,521	1,488,593	-637,928	142.9%	403,295	-158.2	2,126,521
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VALPARAISO	PF	10/01/2019	N	None	AGG	3,038,061	2,114,028	-761,636	143.7%	376,973	-202.0	2,875,664
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
VENICE	F	10/01/2019	N	None	EAN	26,316,843	43,573,911	16,451,505	60.4%	1,893,125	869.0	27,122,406
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	P	10/01/2019	N	After	EAN	37,905,895	43,893,221	5,394,950	86.4%	319,772	1,687.1	38,498,271
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
VERO BEACH	F	10/01/2019	N	None	EAN	7,618,187	8,098,295	705,412	94.1%	0	0.0	7,392,883
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	G	10/01/2019	N	None	EAN	96,425,798	112,882,357	18,123,557	85.4%	8,415,271	215.4	94,758,800
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
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
VERO BEACH	P	10/01/2019	N	None	EAN	43,697,335	49,271,913	5,424,676	88.7%	3,464,723	156.6	43,847,237
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
VILLAGE OF NORTH PALM BEACH	G	10/01/2019	N	None	FIL	16,970,487	18,900,007	2,048,406	89.8%	1,624,239	126.1	16,851,601
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	PF	10/01/2019	N	After	EAN	26,307,280	31,362,537	4,265,566	83.9%	5,364,786	79.5	27,096,971
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 PALM SPRINGS	G	10/01/2019	N	None	EAN	27,075,734	28,902,543	2,061,716	93.7%	1,624,165	126.9	26,840,827
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
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	PF	10/01/2019	N	After	EAN	31,978,903	32,403,079	646,724	98.7%	1,608,072	40.2	31,756,355

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VILLAGE OF PALM SPRINGS	PF	10/01/2018	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
VOLUSIA COUNTY (VOL)	F	10/01/2019	N	None	FIL	5,219,225	1,823,316	-2,837,367	286.2%	0	0.0	4,660,683
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
WAUCHULA	GP	10/01/2019	N	None	FIL	19,503,651	19,895,751	847,034	98.0%	2,775,343	30.5	19,048,717
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
WEST MANATEE FCD	F	10/01/2019	N	After	AGG	18,507,945	19,230,889	754,143	96.2%	2,896,100	26.0	18,476,746
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 MELBOURNE	P	10/01/2019	N	None	EAN	15,705,657	16,846,777	1,113,728	93.2%	2,745,781	40.6	15,733,049
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
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 PALM BEACH	F	09/30/2019	N	After	EAN	233,874,933	311,037,092	78,407,186	75.2%	19,890,980	394.2	232,629,906
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

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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WEST PALM BEACH	F	09/30/2016	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	G	09/30/2019	N	None	AGG	45,801,302	43,679,638	-2,121,664	104.9%	1,021,817	-207.6	45,801,302
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	P	09/30/2019	N	After	EAN	383,442,225	414,552,779	24,917,617	92.5%	24,494,958	101.7	389,635,162
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
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	P	10/01/2019	N	None	AGG	2,692,252	2,577,639	-73,042	104.4%	533,995	-13.7	2,650,681
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
WILTON MANORS (VOL)	F	10/01/2019	N	None	EAN	1,299,748	1,699,172	476,203	76.5%	0	0.0	1,222,969
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 [GP]	G	10/01/2019	N	After	EAN	12,587,744	17,435,217	5,132,325	72.2%	226,909	2,261.8	12,302,892
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



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

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WILTON MANORS [GP]	G	10/01/2017	N	None	EAN	11,937,863	17,540,580	5,450,977	68.1%	389,147	1,400.8	12,089,603
WILTON MANORS [GP]	G	10/01/2016	N	After	EAN	11,386,312	17,441,637	5,776,174	65.3%	429,324	1,345.4	11,665,463
WILTON MANORS [GP]	G	10/01/2015	N	None	EAN	11,087,697	17,260,746	5,702,030	64.2%	439,282	1,298.0	11,558,716
WILTON MANORS [GP]	P	10/01/2019	N	After	EAN	14,585,619	20,806,777	6,532,028	70.1%	222,168	2,940.1	14,274,749
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
WINTER GARDEN	G	10/01/2019	N	None	EAN	30,162,070	34,343,555	4,080,551	87.8%	8,974,895	45.5	30,263,004
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	PF	10/01/2019	N	None	EAN	44,384,637	44,743,993	554,957	99.2%	9,227,336	6.0	44,189,036
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 HAVEN	F	10/01/2019	N	After	EAN	33,594,129	39,457,050	5,274,382	85.1%	3,929,119	134.2	34,182,668
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	G	10/01/2019	N	After	EAN	73,119,585	88,495,138	13,896,597	82.6%	7,498,575	185.3	74,598,541
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

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

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2019	N	After	EAN	34,927,859	40,317,281	4,483,672	86.6%	4,423,775	101.4	35,833,609
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 PARK	F	10/01/2019	N	None	EAN	58,581,819	66,333,277	6,452,890	88.3%	5,095,063	126.7	59,880,387
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	P	10/01/2019	N	None	EAN	54,045,340	67,614,297	12,536,356	79.9%	4,750,916	263.9	55,077,941
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 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

**APPENDIX H**  
**CHAPTER 112.664(1) SUMMARY**

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

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

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ALACHUA COUNTY LIBRARY	112.664(1)(a)	7.00%	36,576,049	28,911,410	7,664,639	19.75	968,663	50.71
General	112.664(1)(b)	5.00%	46,049,282	28,911,410	17,137,872	15.58	1,712,648	89.66
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	19.75	968,663	50.71
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%	29,471,481	30,803,268	-1,331,787	34.64	1,709,310	13.80
General	112.664(1)(b)	5.50%	39,340,389	30,803,268	8,537,121	26.06	3,510,536	28.85
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	34.64	1,396,519	11.28
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	29,369,280	26,524,439	2,844,841	30.60	1,759,261	30.22
Police	112.664(1)(b)	5.50%	45,596,021	26,524,439	19,071,582	23.00	3,408,072	58.53
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	30.60	1,759,261	30.22
APOPKA	112.664(1)(a)	7.00%	53,541,902	44,394,241	9,147,661	19.48	2,497,120	33.98
Fire	112.664(1)(b)	5.00%	69,632,103	44,394,241	25,237,862	16.29	4,463,387	60.74
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	19.48	2,497,120	33.98
APOPKA	112.664(1)(a)	7.00%	65,206,896	54,537,542	10,669,354	19.23	2,909,599	23.20
General	112.664(1)(b)	5.00%	83,420,953	54,537,542	28,883,411	15.75	5,326,393	42.47
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	19.23	2,909,599	23.20
APOPKA	112.664(1)(a)	7.00%	65,568,350	57,662,870	7,905,480	19.30	2,851,746	42.96
Police	112.664(1)(b)	5.00%	84,311,871	57,662,870	26,649,001	15.93	5,161,903	77.75
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	19.30	2,851,746	42.96
ARCADIA	112.664(1)(a)	6.00%	3,983,618	3,451,583	532,035	29.75	312,730	28.22
General	112.664(1)(b)	4.00%	5,109,013	345,158	1,657,430	20.50	451,308	40.73
1/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	29.75	312,730	28.22
ARCADIA	112.664(1)(a)	7.50%	10,576,493	9,740,121	836,372	32.52	358,704	44.56
Police And Fire	112.664(1)(b)	5.50%	12,981,915	9,740,121	3,241,794	19.52	621,066	77.16
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	32.52	358,704	44.56

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ATLANTIC BEACH	112.664(1)(a)	6.75%	24,146,186	20,497,952	3,648,234	25.83	1,347,158	82.02
General	112.664(1)(b)	4.75%	29,828,421	20,497,952	9,330,469	17.92	2,227,529	135.61
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	25.83	1,347,158	82.02
ATLANTIC BEACH	112.664(1)(a)	6.75%	15,309,524	12,349,591	2,959,933	25.33	816,776	44.07
Police	112.664(1)(b)	4.75%	19,426,085	12,349,591	7,076,494	17.92	1,258,520	67.90
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	25.33	816,776	44.07
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%	10,184,497	7,928,982	2,255,515	23.48	576,364	53.90
Fire	112.664(1)(b)	5.50%	12,962,838	7,928,982	5,033,856	17.43	836,726	78.10
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	23.48	576,364	53.90
AUBURNDALE	112.664(1)(a)	7.50%	27,435,539	20,565,635	6,869,904	18.12	1,378,934	97.10
General	112.664(1)(b)	5.50%	33,811,532	20,565,635	13,245,897	14.40	1,853,003	130.50
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	18.12	1,378,934	97.10
AUBURNDALE	112.664(1)(a)	7.50%	15,220,486	13,144,317	2,076,169	31.56	711,685	36.30
Police	112.664(1)(b)	5.50%	19,452,128	13,144,317	6,307,811	20.06	1,151,605	58.80
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	31.56	711,685	36.30
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)	7.50%	7,407,824	6,474,061	933,763	65.38	395,567	52.50
Fire	112.664(1)(b)	5.50%	9,426,183	6,474,061	2,952,122	21.85	633,364	84.10
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	65.38	395,567	52.50
AVON PARK	112.664(1)(a)	7.00%	7,010,340	6,393,540	616,800	29.08	122,172	999.99
Police	112.664(1)(b)	5.00%	9,042,240	6,393,540	2,648,700	20.03	256,265	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	29.08	122,172	999.99

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BAL HARBOUR VILLAGE	112.664(1)(a)	5.75%	20,422,396	14,777,318	5,645,078	23.17	1,231,482	60.53
General	112.664(1)(b)	3.75%	27,620,967	14,777,318	12,843,649	17.92	1,964,696	96.56
10/1/2019	Valuation Basis	5.75%	N/A	N/A	N/A	23.17	1,231,482	60.53
BAL HARBOUR VILLAGE	112.664(1)(a)	7.50%	30,106,555	23,998,837	6,107,718	22.51	1,914,860	81.90
Police	112.664(1)(b)	5.50%	38,359,977	23,998,837	14,361,140	17.08	2,733,931	117.00
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	22.51	1,914,860	81.90
BARTOW	112.664(1)(a)	7.75%	12,435,049	10,849,571	1,585,478	28.78	427,373	47.80
Fire	112.664(1)(b)	5.75%	15,656,892	10,849,571	4,807,321	19.16	759,342	84.80
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	28.78	427,373	47.80
BARTOW	112.664(1)(a)	7.50%	37,721,868	30,057,124	7,664,744	27.77	1,928,425	22.50
General	112.664(1)(b)	5.50%	47,620,348	30,057,124	17,563,224	18.67	3,000,237	35.00
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	27.77	1,928,425	22.50
BARTOW	112.664(1)(a)	7.90%	22,907,038	20,043,309	2,863,729	25.60	1,035,002	55.00
Police	112.664(1)(b)	5.90%	28,784,371	20,043,309	8,741,062	18.12	1,652,939	87.70
10/1/2019	Valuation Basis	7.90%	N/A	N/A	N/A	25.60	1,035,002	55.00
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	20,040,779	21,117,261	-1,076,482	19.63	1,374,715	31.23
General	112.664(1)(b)	5.96%	21,684,626	21,117,261	567,365	13.91	1,531,674	34.79
10/1/2019	Valuation Basis	7.96%	N/A	N/A	N/A	14.00	1,001,827	22.76
BAY HARBOR ISLANDS	112.664(1)(a)	7.96%	20,040,779	21,117,261	-1,076,482	19.63	1,374,715	31.23
Police	112.664(1)(b)	5.96%	21,684,626	21,117,261	567,365	13.91	1,531,674	34.79
10/1/2019	Valuation Basis	7.96%	N/A	N/A	N/A	14.00	1,001,827	22.76
BAY MEDICAL CENTER	112.664(1)(a)	7.25%	118,042,653	109,556,035	8,486,618	25.08	1,245,996	0.00
General	112.664(1)(b)	5.25%	142,898,482	109,556,035	33,342,447	17.08	3,515,112	0.00
1/1/2020	Valuation Basis	7.25%	N/A	N/A	N/A	25.08	1,245,996	0.00
BELLE GLADE	112.664(1)(a)	7.00%	16,265,130	19,890,953	-3,625,823	99.99	34,321	1.10
General	112.664(1)(b)	5.00%	20,439,370	19,890,953	548,417	99.99	578,834	18.60
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	34,321	1.10

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BELLE GLADE (RETIRED)	112.664(1)(a)	5.00%	4,461,856	6,284,621	-1,822,765	99.99	0	0.00
Police And Fire	112.664(1)(b)	3.00%	5,319,065	6,284,621	-965,556	99.99	0	0.00
10/1/2019	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%	4,896,222	4,299,327	596,895	20.89	432,212	43.10
Police	112.664(1)(b)	5.50%	5,937,311	4,299,327	1,637,984	15.61	564,611	56.30
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	20.89	432,212	43.10
BELLEVIEW	112.664(1)(a)	7.50%	4,257,937	3,925,667	332,270	99.99	150,225	24.90
Police	112.664(1)(b)	5.50%	5,342,548	3,925,667	1,416,881	22.56	250,394	41.60
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	150,225	24.90
BOCA GRANDE FCD	112.664(1)(a)	6.35%	13,172,258	9,624,659	3,547,599	59.38	1,010,973	62.50
Fire	112.664(1)(b)	4.35%	18,815,602	9,624,659	9,190,943	26.77	1,640,448	101.40
10/1/2019	Valuation Basis	6.35%	N/A	N/A	N/A	59.38	1,010,973	62.50
BOCA RATON	112.664(1)(a)	7.80%	239,799,367	224,159,937	15,639,430	33.83	4,182,290	12.70
General	112.664(1)(b)	5.80%	291,336,122	224,159,937	67,176,185	18.82	8,398,497	25.50
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	33.83	4,182,290	12.70
BOCA RATON	112.664(1)(a)	7.80%	543,549,365	400,792,010	142,757,355	20.95	24,684,121	58.66
Police And Fire	112.664(1)(b)	5.80%	696,152,237	400,792,010	295,360,227	16.52	38,629,787	91.80
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	20.95	24,684,121	58.66
BOCA RATON EXECUTIVE	112.664(1)(a)	7.25%	62,584,426	48,230,289	14,354,137	16.30	2,096,259	37.78
General	112.664(1)(b)	5.25%	84,529,562	48,230,289	36,299,273	13.64	4,940,571	86.02
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	16.30	3,330,808	58.00
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**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BONITA SPRINGS FCD	112.664(1)(a)	7.60%	95,450,447	73,917,766	21,532,681	25.30	5,019,762	55.40
Fire	112.664(1)(b)	5.60%	123,155,897	73,917,766	49,238,131	18.52	8,133,406	89.70
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	25.30	5,019,762	55.40
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%	163,996,071	122,792,356	41,203,715	19.25	7,815,769	66.28
Fire	112.664(1)(b)	5.50%	204,998,362	122,792,356	82,206,006	15.42	11,932,373	101.19
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	19.25	7,815,769	66.28
BOYNTON BEACH	112.664(1)(a)	7.18%	204,112,598	184,018,384	20,094,214	29.92	9,062,601	39.80
General	112.664(1)(b)	5.18%	249,469,896	184,018,384	65,451,512	19.00	13,987,829	61.43
10/1/2019	Valuation Basis	7.18%	N/A	N/A	N/A	29.92	9,062,601	39.80
BOYNTON BEACH	112.664(1)(a)	7.25%	151,965,967	107,146,116	44,819,851	17.42	7,269,849	63.19
Police	112.664(1)(b)	5.25%	188,389,240	107,146,116	81,243,124	14.17	10,967,475	95.33
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	17.42	7,269,849	63.19
BRADENTON	112.664(1)(a)	7.75%	60,553,249	58,342,971	2,210,278	99.99	2,328,874	42.20
Fire	112.664(1)(b)	5.75%	76,610,762	58,342,971	18,267,791	23.39	4,431,062	80.20
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,328,874	42.20
BRADENTON	112.664(1)(a)	7.55%	92,885,855	77,953,796	14,932,059	33.00	3,641,988	47.36
Police	112.664(1)(b)	5.55%	120,766,744	77,953,796	42,812,948	20.75	6,447,303	83.84
10/1/2019	Valuation Basis	7.55%	N/A	N/A	N/A	33.00	3,641,988	47.36
BROOKSVILLE	112.664(1)(a)	7.65%	7,444,195	6,893,126	551,069	33.24	290,262	33.34
Fire	112.664(1)(b)	5.65%	9,353,463	6,893,126	2,460,337	19.82	488,866	56.16
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	33.24	290,262	33.34
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**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
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%	3,635,095	3,639,730	-4,635	99.99	110,524	13.50
General	112.664(1)(b)	5.75%	5,129,528	3,639,730	1,489,798	99.99	276,573	34.10
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	110,524	13.50
CAPE CORAL	112.664(1)(a)	7.25%	241,053,060	192,897,895	48,155,165	25.75	12,268,598	64.90
Fire	112.664(1)(b)	5.25%	313,161,153	192,897,895	120,263,258	19.25	19,999,377	105.80
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	25.75	12,268,598	64.90
CAPE CORAL	112.664(1)(a)	7.40%	386,645,243	311,737,664	74,907,579	25.46	23,122,099	43.50
General	112.664(1)(b)	5.40%	492,156,366	311,737,664	180,418,702	18.44	34,654,849	65.10
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	25.46	23,122,099	43.50
CAPE CORAL	112.664(1)(a)	7.50%	215,417,694	182,883,283	32,534,411	27.56	11,207,985	56.80
Police	112.664(1)(b)	5.50%	278,520,315	182,883,283	95,637,032	19.75	18,820,648	95.40
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	27.56	11,207,985	56.80
CASSELBERRY	112.664(1)(a)	7.60%	25,774,305	27,511,305	-1,737,000	99.99	1,336,955	28.40
Police And Fire	112.664(1)(b)	5.60%	36,507,178	27,511,305	8,995,873	42.79	3,497,963	74.20
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	1,336,955	28.40
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%	2,354,798	3,598,272	-1,243,474	99.99	0	0.00
Fire	112.664(1)(b)	0.00%	2,698,975	3,598,272	-899,272	99.99	0	0.00
10/1/2019	Valuation Basis	3.00%	N/A	N/A	N/A	99.99	0	0.00
CLEARWATER	112.664(1)(a)	6.65%	987,830,735	1,064,103,121	-76,272,386	99.99	19,505,178	21.53
General Police And Fire	112.664(1)(b)	4.65%	1,268,149,787	1,064,103,121	204,046,666	31.33	50,339,186	55.57
1/1/2020	Valuation Basis	6.65%	N/A	N/A	N/A	99.99	19,505,178	21.53

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
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%	363,464	323,262	40,202	13.69	11,018	0.00
General	112.664(1)(b)	5.00%	403,259	323,262	79,997	10.67	17,210	0.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	13.69	11,018	0.00
CLEWISTON	112.664(1)(a)	7.00%	13,088,493	12,431,959	656,534	36.58	47,861	0.00
General	112.664(1)(b)	5.00%	16,900,219	12,431,959	4,468,260	21.34	344,147	0.00
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	36.58	47,861	0.00
COCOA	112.664(1)(a)	7.60%	29,540,519	20,497,106	9,043,413	17.27	1,807,995	83.16
Fire	112.664(1)(b)	5.60%	37,602,094	20,497,106	17,104,988	14.21	2,601,616	119.66
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	17.27	1,807,995	83.16
COCOA	112.664(1)(a)	6.80%	16,638,723	13,957,588	2,681,135	21.21	240,212	310.60
General	112.664(1)(b)	4.80%	20,360,919	13,957,588	6,403,331	15.92	456,954	591.00
10/1/2019	Valuation Basis	6.80%	N/A	N/A	N/A	21.21	240,212	310.60
COCOA	112.664(1)(a)	7.50%	34,567,360	31,345,463	3,221,897	38.97	1,055,534	30.42
Police	112.664(1)(b)	5.50%	44,906,906	31,345,463	13,561,443	22.20	2,112,057	60.87
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	38.97	1,055,534	30.42
COCOA BEACH	112.664(1)(a)	7.75%	16,783,809	15,144,360	1,639,449	36.58	611,833	37.37
Fire	112.664(1)(b)	5.75%	20,893,110	15,144,360	5,748,750	19.93	1,025,413	62.60
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	36.58	611,833	37.37
COCOA BEACH	112.664(1)(a)	7.75%	27,824,335	27,257,843	566,492	99.99	810,309	14.30
General	112.664(1)(b)	5.75%	34,068,742	27,257,843	6,810,899	20.70	1,486,305	26.23
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	810,309	14.30

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
COCOA BEACH	112.664(1)(a)	7.75%	19,081,604	15,273,871	3,807,733	21.64	793,146	38.36
Police	112.664(1)(b)	5.75%	23,717,766	15,273,871	8,443,895	16.21	1,248,699	60.39
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	21.64	793,146	38.36
COOPER CITY	112.664(1)(a)	6.50%	28,221,804	24,983,748	3,238,056	23.33	655,299	248.32
Fire	112.664(1)(b)	4.50%	34,785,803	24,983,748	9,802,055	17.17	1,499,865	568.36
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	23.33	655,299	248.32
COOPER CITY	112.664(1)(a)	6.80%	41,333,422	36,544,312	4,789,110	27.42	1,244,594	43.16
General	112.664(1)(b)	4.80%	51,080,668	36,544,312	14,536,356	18.50	2,574,861	89.28
10/1/2019	Valuation Basis	6.80%	N/A	N/A	N/A	27.42	1,244,594	43.16
COOPER CITY	112.664(1)(a)	6.90%	35,939,783	33,015,375	2,924,408	21.75	1,763,568	999.99
Police	112.664(1)(b)	4.90%	42,929,600	33,015,375	9,914,225	16.08	3,355,043	999.99
10/1/2019	Valuation Basis	6.90%	N/A	N/A	N/A	21.75	1,763,568	999.99
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)	7.55%	597,520,504	391,494,378	206,026,126	11.83	28,956,124	63.48
General Police And Fire	112.664(1)(b)	5.55%	725,251,667	391,494,378	333,757,289	10.33	39,666,932	86.96
10/1/2019	Valuation Basis	7.55%	N/A	N/A	N/A	11.83	28,956,124	63.48
CORAL SPRINGS	112.664(1)(a)	8.50%	93,783,499	115,886,688	-22,103,189	99.99	5,017,888	30.97
Fire	112.664(1)(b)	6.50%	119,332,552	115,886,688	3,445,864	99.99	9,316,647	56.43
10/1/2019	Valuation Basis	8.50%	N/A	N/A	N/A	99.99	5,017,888	30.97
CORAL SPRINGS	112.664(1)(a)	6.50%	9,990,197	7,851,066	2,139,131	13.33	611,634	999.00
General	112.664(1)(b)	4.50%	11,938,401	7,851,066	4,087,335	11.17	1,034,518	999.00
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	13.33	611,634	999.00
CORAL SPRINGS	112.664(1)(a)	8.79%	254,568,101	236,923,386	17,644,715	99.99	6,683,542	37.52
Police	112.664(1)(b)	6.79%	315,996,657	236,923,386	79,073,271	33.24	13,892,263	77.98
10/1/2019	Valuation Basis	8.79%	N/A	N/A	N/A	99.99	13,499,713	75.78

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
CRESCENT CITY	112.664(1)(a)	6.50%	403,071	615,945	-212,874	99.99	9,880	20.40
Fire	112.664(1)(b)	4.50%	535,639	615,945	-80,306	99.99	9,880	20.40
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	9,880	20.40
CRESCENT CITY	112.664(1)(a)	7.00%	877,646	1,058,605	-180,959	99.99	63,294	21.50
Police	112.664(1)(b)	5.00%	1,113,616	1,058,605	55,011	38.16	124,389	42.30
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	63,294	21.50
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%	7,886,703	6,759,427	1,127,276	21.97	268,177	83.60
Fire	112.664(1)(b)	5.30%	9,526,800	6,759,427	2,767,373	16.17	411,690	128.30
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	21.97	268,177	83.60
DADE CITY	112.664(1)(a)	7.00%	11,780,533	9,888,401	1,892,132	99.99	452,420	41.50
Police	112.664(1)(b)	5.00%	15,412,907	9,888,401	5,524,506	23.77	861,417	78.90
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	452,420	41.50
DANIA BEACH	112.664(1)(a)	6.50%	28,848,137	24,605,422	4,242,715	21.50	1,361,128	177.32
General	112.664(1)(b)	4.50%	35,435,486	24,605,422	10,830,064	16.08	2,247,905	292.84
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	21.50	1,361,128	177.32
DANIA BEACH [PF]	112.664(1)(a)	6.75%	74,982,165	62,740,901	12,241,264	21.92	6,983,378	437.69
Fire	112.664(1)(b)	4.75%	93,815,177	62,740,901	31,074,276	16.33	11,294,548	707.90
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	21.92	6,983,378	437.69
DANIA BEACH [PF]	112.664(1)(a)	6.75%	74,982,165	62,740,901	12,241,264	21.92	6,983,378	437.69
Police	112.664(1)(b)	4.75%	93,815,177	62,740,901	31,074,276	16.33	11,294,548	707.90
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	21.92	6,983,378	437.69

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
DAVENPORT	112.664(1)(a)	7.50%	160,570	153,489	7,081	99.99	250,412	18.70
General	112.664(1)(b)	5.50%	220,873	153,489	67,384	99.99	336,355	25.10
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	250,412	18.70
DAVENPORT	112.664(1)(a)	7.50%	591,613	142,985	448,628	7.10	273,169	27.30
Police And Fire	112.664(1)(b)	5.50%	800,922	142,985	657,937	6.64	363,678	36.40
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	7.10	273,169	27.30
DAVIE	112.664(1)(a)	7.40%	146,947,283	124,046,407	22,900,876	32.58	7,381,853	49.19
Fire	112.664(1)(b)	5.40%	182,460,777	124,046,407	58,414,370	20.10	12,156,209	81.00
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	32.58	7,381,853	49.19
DAVIE	112.664(1)(a)	7.50%	203,879,647	172,983,320	30,896,327	25.85	8,515,643	54.71
Police	112.664(1)(b)	5.50%	257,825,154	172,983,320	84,841,834	18.45	14,990,423	96.31
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	25.85	8,515,643	54.71
DAVIE - GENERAL & MGMT	112.664(1)(a)	7.00%	82,049,326	79,635,741	2,413,585	28.94	5,048,677	26.69
General	112.664(1)(b)	5.00%	109,999,939	79,635,741	30,364,198	21.78	10,023,547	52.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	32.45	4,036,113	21.34
DAYTONA BEACH	112.664(1)(a)	7.50%	255,639,724	185,828,567	69,811,157	16.28	11,756,504	59.40
Police And Fire	112.664(1)(b)	5.50%	320,122,037	185,828,567	134,293,470	13.46	17,528,312	88.60
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	16.28	11,756,504	59.40
DEERFIELD BEACH	112.664(1)(a)	7.50%	160,290,545	121,106,804	39,183,741	13.52	7,446,258	85.88
Fire	112.664(1)(b)	5.50%	198,199,904	121,106,804	77,093,100	11.50	12,169,324	140.35
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	13.52	7,446,258	85.88
DEERFIELD BEACH	112.664(1)(a)	6.80%	57,953,296	53,689,057	4,264,239	21.58	1,421,795	999.99
General	112.664(1)(b)	4.80%	68,417,040	53,689,057	14,727,983	15.33	3,774,357	999.99
10/1/2019	Valuation Basis	6.80%	N/A	N/A	N/A	21.58	1,421,795	999.99
DEERFIELD BEACH	112.664(1)(a)	6.50%	63,255,619	41,388,894	21,866,725	12.92	2,424,008	999.99
Police	112.664(1)(b)	4.50%	79,462,803	41,388,894	38,073,909	11.21	3,148,841	999.99
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	12.92	2,424,008	999.99

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
DELAND	112.664(1)(a)	7.50%	22,183,014	17,931,562	4,251,452	57.05	1,413,583	45.80
Fire	112.664(1)(b)	5.50%	29,256,953	17,931,562	11,325,391	23.46	2,314,533	75.01
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	57.05	1,413,583	45.80
DELAND	112.664(1)(a)	7.25%	33,404,419	28,774,678	4,629,741	18.25	747,883	51.81
General	112.664(1)(b)	5.25%	40,472,349	28,774,678	11,697,671	14.42	1,494,867	103.57
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	18.25	747,883	51.81
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)	7.00%	182,412,751	120,485,851	61,926,900	17.42	10,356,305	82.79
Fire	112.664(1)(b)	5.00%	228,773,651	120,485,851	108,287,800	14.33	15,356,203	122.76
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	17.42	10,356,305	82.79
DELRAY BEACH	112.664(1)(a)	6.75%	140,210,004	132,929,736	7,280,268	99.99	3,903,254	18.59
General	112.664(1)(b)	4.75%	177,860,329	132,929,736	44,930,593	24.33	7,903,535	37.64
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	3,903,254	18.59
DELRAY BEACH	112.664(1)(a)	7.00%	164,643,286	106,861,770	57,781,516	15.25	10,151,575	74.93
Police	112.664(1)(b)	5.00%	211,296,328	106,861,770	104,434,558	12.92	15,271,394	112.72
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	15.25	10,151,575	74.93
DELTONA	112.664(1)(a)	7.76%	38,439,802	30,827,582	7,612,220	31.21	2,025,625	46.10
Fire	112.664(1)(b)	5.76%	50,175,745	30,827,582	19,348,163	20.60	3,390,019	77.10
10/1/2019	Valuation Basis	7.76%	N/A	N/A	N/A	31.21	2,025,625	46.10
DESTIN FCD	112.664(1)(a)	7.40%	29,060,566	22,130,769	6,929,797	20.45	1,232,759	71.70
Fire	112.664(1)(b)	5.40%	37,536,067	22,130,769	15,405,298	16.12	1,994,630	116.10
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	20.45	1,232,759	71.70
DUNEDIN	112.664(1)(a)	7.50%	31,231,917	29,762,107	1,469,810	99.99	1,061,393	29.50
Fire	112.664(1)(b)	5.50%	38,905,987	29,762,107	9,143,880	23.17	2,009,433	55.90
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,061,393	29.50

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
DUNNELLO	112.664(1)(a)	7.00%	1,181,400	2,893,779	-1,712,379	99.99	3,433	1.00
Police And Fire	112.664(1)(b)	5.00%	1,576,760	2,893,779	-1,317,019	59.83	6,792	1.98
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,433	1.00
EAST LAKE TARPON FCD	112.664(1)(a)	7.65%	21,936,149	17,789,141	4,147,008	28.40	979,526	35.00
Fire	112.664(1)(b)	5.65%	27,731,324	17,789,141	9,942,183	19.31	1,593,720	57.10
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	28.40	979,526	35.00
EAST NICEVILLE FCD	112.664(1)(a)	7.00%	1,093,237	1,121,818	-28,581	99.99	134,435	23.60
Fire	112.664(1)(b)	5.00%	1,500,108	1,121,818	378,290	99.99	227,889	40.00
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	134,435	23.60
EATONVILLE	112.664(1)(a)	6.50%	1,212,420	1,858,731	-646,311	99.99	48,794	7.71
Police	112.664(1)(b)	4.50%	1,584,392	1,858,731	-274,339	99.99	140,845	22.26
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	48,794	7.71
EDGEWATER	112.664(1)(a)	7.25%	14,756,367	15,335,862	-579,495	99.99	453,249	29.50
Fire	112.664(1)(b)	5.25%	18,687,455	15,335,862	3,351,593	31.50	934,291	60.50
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	453,249	29.50
EDGEWATER	112.664(1)(a)	6.75%	19,129,121	12,398,463	6,730,658	11.49	796,387	776.40
General	112.664(1)(b)	4.75%	23,360,059	12,398,463	10,961,596	10.10	997,559	972.40
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	11.49	796,387	776.40
EDGEWATER	112.664(1)(a)	7.50%	15,000,506	10,732,918	4,267,588	17.22	946,878	61.40
Police	112.664(1)(b)	5.50%	18,948,502	10,732,918	8,215,584	14.06	1,329,401	86.20
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	17.22	946,878	61.40
ENGLEWOOD AREA FCD	112.664(1)(a)	7.35%	37,915,372	32,544,578	5,370,794	29.54	1,889,029	51.30
Fire	112.664(1)(b)	5.35%	48,940,526	32,544,578	16,395,948	20.08	3,260,299	88.40
10/1/2019	Valuation Basis	7.35%	N/A	N/A	N/A	29.54	1,889,029	51.30
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	627,534	640,691	-13,157	99.99	0	0.00
General	112.664(1)(b)	5.00%	721,743	640,691	81,052	14.98	11,899	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	0.00

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ESTERO FCD	112.664(1)(a)	7.00%	28,129,840	29,471,767	-1,341,927	31.06	859,390	18.49
Fire	112.664(1)(b)	5.00%	38,035,295	29,471,767	8,563,528	22.28	2,763,546	59.45
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	31.06	1,451,173	31.22
EUSTIS	112.664(1)(a)	7.80%	12,676,305	10,271,020	2,405,285	37.95	785,509	52.30
Fire	112.664(1)(b)	5.80%	16,415,807	10,271,020	6,144,787	21.46	1,211,350	80.70
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	37.95	785,509	52.30
EUSTIS	112.664(1)(a)	7.25%	27,676,229	21,680,255	5,995,974	25.58	1,319,975	54.40
Police	112.664(1)(b)	5.25%	36,560,126	21,680,255	14,879,871	19.08	2,378,623	98.03
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	25.58	1,319,975	54.40
FERNANDINA BEACH	112.664(1)(a)	7.75%	29,869,136	22,555,493	7,313,643	20.22	1,698,226	28.04
General	112.664(1)(b)	5.75%	37,313,315	22,555,493	14,757,822	15.71	2,537,653	41.91
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	20.22	1,698,226	28.04
FERNANDINA BEACH	112.664(1)(a)	7.70%	34,768,127	26,436,031	8,332,096	21.76	1,708,396	39.71
Police And Fire	112.664(1)(b)	5.70%	43,263,875	26,436,031	16,827,844	16.42	2,663,405	61.92
10/1/2019	Valuation Basis	7.70%	N/A	N/A	N/A	21.76	1,708,396	39.71
FLAGLER BEACH	112.664(1)(a)	7.25%	1,357,925	1,888,052	-530,127	99.99	103,950	24.14
Fire	112.664(1)(b)	5.25%	1,859,139	1,888,052	-28,913	99.99	185,970	34.98
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	103,950	24.14
FLAGLER BEACH	112.664(1)(a)	7.35%	4,475,230	4,098,405	376,825	99.99	277,660	33.10
Police	112.664(1)(b)	5.35%	5,806,953	4,098,405	1,708,548	24.40	450,067	53.70
10/1/2019	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	277,660	33.10
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)	6.75%	3,072,230	3,843,141	-770,911	99.99	72,960	28.18
General	112.664(1)(b)	4.75%	3,656,893	3,843,141	-186,248	99.99	107,996	41.71
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	72,960	28.18



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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
FORT LAUDERDALE	112.664(1)(a)	7.30%	690,499,384	666,877,340	23,622,044	99.99	11,658,865	30.17
General	112.664(1)(b)	5.30%	852,483,254	666,877,340	185,605,914	21.08	27,919,387	72.25
9/30/2019	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	11,658,865	30.17
FORT LAUDERDALE	112.664(1)(a)	7.30%	1,030,710,899	962,058,994	68,651,905	38.23	32,867,570	42.20
Police And Fire	112.664(1)(b)	5.30%	1,277,031,871	962,058,994	314,972,877	20.96	58,460,042	75.10
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	38.23	32,867,570	42.20
FORT MEADE	112.664(1)(a)	7.00%	413,806	400,725	13,081	34.13	20,334	24.70
Fire	112.664(1)(b)	5.00%	513,831	400,725	113,106	19.22	31,515	38.20
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	34.13	20,334	24.70
FORT MEADE	112.664(1)(a)	7.00%	5,786,532	5,151,590	634,942	31.58	178,708	14.40
General	112.664(1)(b)	5.00%	7,142,583	5,151,590	1,990,993	18.79	299,575	24.10
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	31.58	178,708	14.40
FORT MEADE	112.664(1)(a)	7.00%	1,285,988	1,205,619	80,369	21.81	26,973	999.99
Police	112.664(1)(b)	5.00%	1,547,903	1,205,619	342,284	15.47	42,561	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	21.81	26,973	999.99
FORT MYERS	112.664(1)(a)	7.90%	138,576,544	103,361,046	35,215,498	20.31	7,309,527	88.90
Fire	112.664(1)(b)	5.90%	176,644,128	103,361,046	73,283,082	16.13	10,870,234	132.20
10/1/2019	Valuation Basis	7.90%	N/A	N/A	N/A	20.31	7,309,527	88.90
FORT MYERS	112.664(1)(a)	7.50%	182,163,142	129,971,075	52,192,067	15.83	9,592,892	38.50
General	112.664(1)(b)	5.50%	226,455,545	129,971,075	96,484,470	13.16	13,367,795	53.70
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	15.83	9,592,892	38.50
FORT MYERS	112.664(1)(a)	7.75%	200,066,125	145,197,814	54,868,311	20.18	11,748,995	70.40
Police	112.664(1)(b)	5.75%	260,378,994	145,197,814	115,181,180	16.05	17,870,122	107.10
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	20.18	11,748,995	70.40
FORT PIERCE	112.664(1)(a)	7.75%	227,878,116	204,393,903	23,484,213	41.00	7,135,349	20.74
General And Police	112.664(1)(b)	5.75%	282,463,036	204,393,903	78,069,133	20.08	13,085,638	38.04
9/30/2019	Valuation Basis	7.75%	N/A	N/A	N/A	34.83	7,393,011	21.49

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
FORT PIERCE SUPP	112.664(1)(a)	7.25%	16,495,725	15,773,514	722,211	45.83	806,285	10.66
Police	112.664(1)(b)	5.25%	21,049,624	15,773,514	5,276,110	22.25	1,359,188	17.97
9/30/2019	Valuation Basis	7.25%	N/A	N/A	N/A	45.83	806,285	10.66
FORT WALTON BEACH	112.664(1)(a)	7.40%	28,063,048	17,559,808	10,503,240	15.89	1,487,027	62.30
Fire	112.664(1)(b)	5.40%	36,394,687	17,559,808	18,834,879	13.32	2,184,497	91.60
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	15.89	1,487,027	62.30
FORT WALTON BEACH	112.664(1)(a)	7.60%	50,294,277	48,423,281	1,870,996	99.99	1,163,688	46.50
General	112.664(1)(b)	5.60%	61,935,981	48,423,281	13,512,700	20.38	2,182,713	87.40
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	1,163,688	46.50
FORT WALTON BEACH	112.664(1)(a)	7.40%	28,099,293	22,132,402	5,966,891	20.35	1,097,773	45.20
Police	112.664(1)(b)	5.40%	35,377,712	22,132,402	13,245,310	15.75	1,784,783	73.50
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	20.35	1,097,773	45.20
FROSTPROOF	112.664(1)(a)	7.00%	1,199,064	1,648,780	-449,716	99.99	5,160	1.14
General	112.664(1)(b)	5.00%	1,579,970	1,648,780	-68,810	28.18	71,364	15.72
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	18,965	4.18
FROSTPROOF	112.664(1)(a)	7.00%	4,958,341	4,277,975	680,366	26.96	121,626	164.80
Police	112.664(1)(b)	5.00%	6,484,099	4,277,975	2,206,124	19.34	227,434	308.20
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	26.96	121,626	164.80
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%	585,338,074	415,287,016	170,051,058	16.79	22,508,640	23.58
General	112.664(1)(b)	5.90%	732,771,244	415,287,016	317,484,228	13.83	32,732,876	34.29
10/1/2019	Valuation Basis	7.90%	N/A	N/A	N/A	16.79	22,508,640	23.58
GAINESVILLE	112.664(1)(a)	7.90%	294,971,028	244,509,406	50,461,622	23.29	8,948,804	36.21
Police And Fire	112.664(1)(b)	5.90%	371,702,690	244,509,406	127,193,284	17.29	14,980,909	60.63
10/1/2019	Valuation Basis	7.90%	N/A	N/A	N/A	23.29	8,948,804	36.21

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
GOLDEN BEACH	112.664(1)(a)	7.85%	12,159,159	10,753,331	1,405,828	17.87	690,771	28.88
General And Police	112.664(1)(b)	5.85%	15,269,748	10,753,331	4,516,417	14.76	1,142,539	47.77
10/1/2019	Valuation Basis	7.85%	N/A	N/A	N/A	17.21	816,375	34.13
GREATER NAPLES FCD	112.664(1)(a)	7.75%	30,272,208	32,740,845	-2,468,637	99.99	1,513,252	35.97
Fire	112.664(1)(b)	5.75%	41,589,981	32,740,845	8,849,136	99.99	2,426,795	57.69
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,513,252	35.97
GREEN COVE SPRINGS	112.664(1)(a)	7.00%	5,038,996	6,010,241	-971,245	28.06	325,272	25.87
Police	112.664(1)(b)	5.00%	7,098,675	6,010,241	1,088,434	23.05	750,951	59.74
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	28.06	325,272	25.87
GREENACRES	112.664(1)(a)	7.50%	18,792,249	18,157,232	635,017	41.47	1,130,925	29.69
Fire	112.664(1)(b)	5.50%	27,846,935	18,157,232	9,689,703	26.32	2,852,074	74.88
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	37.12	1,310,819	34.42
GREENACRES	112.664(1)(a)	7.50%	19,015,495	20,527,351	-1,511,856	99.99	537,829	22.73
Police	112.664(1)(b)	5.50%	27,941,079	20,527,351	7,413,728	29.65	2,225,008	94.05
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	848,079	35.85
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%	5,065,562	4,967,681	97,881	99.99	199,508	20.10
Fire	112.664(1)(b)	5.50%	6,681,815	4,967,681	1,714,134	31.72	367,795	37.10
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	199,508	20.10
GULFPORT	112.664(1)(a)	7.25%	15,540,922	16,801,540	-1,260,618	99.99	287,775	8.00
General	112.664(1)(b)	5.25%	19,576,024	16,801,540	2,774,484	41.37	649,791	18.10
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	287,775	8.00
GULFPORT	112.664(1)(a)	7.50%	12,606,903	10,944,459	1,662,444	99.99	557,147	24.20
Police	112.664(1)(b)	5.50%	16,539,417	10,944,459	5,594,958	27.14	962,718	41.90
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	557,147	24.20

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
HAINES CITY	112.664(1)(a)	7.00%	8,966,919	7,371,727	1,595,192	25.77	551,958	30.30
Fire	112.664(1)(b)	5.00%	11,734,047	7,371,727	4,362,320	18.85	805,726	44.40
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	25.77	551,958	30.30
HAINES CITY	112.664(1)(a)	7.25%	18,213,847	16,771,680	1,442,167	20.57	403,344	24.40
General	112.664(1)(b)	5.25%	22,139,730	16,771,680	5,368,050	15.66	646,483	39.20
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	20.57	403,344	24.40
HAINES CITY	112.664(1)(a)	7.45%	14,115,983	11,099,076	3,016,907	27.75	1,022,237	32.70
Police	112.664(1)(b)	5.45%	18,341,353	11,099,076	7,242,277	19.31	1,490,884	47.50
10/1/2019	Valuation Basis	7.45%	N/A	N/A	N/A	27.75	1,022,237	32.70
HALIFAX HOSPITAL	112.664(1)(a)	6.75%	354,632,513	280,098,535	74,533,978	16.00	20,244,500	63.08
General	112.664(1)(b)	4.75%	443,614,536	280,098,535	163,516,001	13.00	31,261,698	97.41
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	16.00	20,244,500	63.08
HALLANDALE BEACH	112.664(1)(a)	7.00%	71,090,312	61,280,980	9,809,332	89.00	2,505,013	48.49
General	112.664(1)(b)	5.00%	88,241,256	61,280,980	26,960,276	89.00	5,274,480	102.09
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	89.00	2,505,013	48.49
HALLANDALE BEACH	112.664(1)(a)	7.55%	255,918,329	180,605,210	75,313,119	17.56	13,101,828	93.10
Police And Fire	112.664(1)(b)	5.55%	320,157,294	180,605,210	139,552,084	14.47	17,902,255	127.20
10/1/2019	Valuation Basis	7.55%	N/A	N/A	N/A	17.56	13,101,828	93.10
HALLANDALE BEACH PM	112.664(1)(a)	7.00%	20,738,305	18,647,040	2,091,265	81.00	731,430	136.06
General	112.664(1)(b)	5.00%	26,158,388	18,647,040	7,511,348	81.00	1,679,304	312.39
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	81.00	731,430	136.06
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

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
HIALEAH	112.664(1)(a)	7.70%	1,001,547,853	699,070,423	302,477,430	17.83	39,085,318	74.95
General Police And Fire	112.664(1)(b)	5.70%	1,196,314,947	699,070,423	497,244,524	14.24	53,604,802	102.80
10/1/2019	Valuation Basis	7.70%	N/A	N/A	N/A	17.83	39,085,318	74.95
HIALEAH - ELECTED	112.664(1)(a)	6.00%	9,860,977	12,739,454	-2,878,477	99.99	170,166	25.03
General	112.664(1)(b)	4.00%	12,462,909	12,739,454	-276,545	99.99	325,912	47.94
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	170,166	25.03
HIALEAH GARDENS	112.664(1)(a)	7.25%	19,174,443	17,855,255	1,319,188	99.99	951,680	30.53
Police	112.664(1)(b)	5.25%	23,945,515	17,855,255	6,090,260	21.58	1,979,419	63.50
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	951,680	30.53
HILLSBOROUGH COUNTY	112.664(1)(a)	2.75%	22,564,916	9,982,227	12,582,689	6.25	1,122,290	0.00
Early Retirement Plan	112.664(1)(b)	0.75%	27,149,228	9,982,227	17,167,001	5.83	1,291,723	0.00
7/1/2018	Valuation Basis	2.75%	N/A	N/A	N/A	6.25	1,122,290	0.00
HOLLEY-NAVARRE FCD	112.664(1)(a)	6.00%	2,642,482	3,345,690	-703,208	99.99	438,910	33.70
Fire	112.664(1)(b)	4.00%	3,852,978	3,345,690	507,288	99.99	865,420	66.50
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	438,910	33.70
HOLLY HILL	112.664(1)(a)	7.40%	6,233,971	4,853,789	1,380,182	22.60	368,586	56.30
Fire	112.664(1)(b)	5.40%	7,819,948	4,853,789	2,966,159	16.89	537,231	82.00
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	22.60	368,586	56.30
HOLLY HILL	112.664(1)(a)	7.40%	13,374,805	11,220,531	2,154,274	24.17	559,428	46.30
Police	112.664(1)(b)	5.40%	16,863,402	11,220,531	5,642,871	17.53	885,451	73.30
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	24.17	559,428	46.30
HOLLYWOOD	112.664(1)(a)	7.50%	433,101,442	254,014,907	179,086,535	9.53	24,550,218	120.90
Fire	112.664(1)(b)	5.50%	522,382,246	254,014,907	268,367,339	8.54	30,176,780	148.60
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	9.53	24,550,218	120.90
HOLLYWOOD	112.664(1)(a)	7.50%	572,369,486	333,386,546	238,982,940	12.50	33,791,342	79.88
General	112.664(1)(b)	5.50%	715,129,671	333,386,546	381,743,125	10.92	44,628,713	105.50
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	12.50	33,791,342	79.88

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
HOLLYWOOD	112.664(1)(a)	8.00%	452,065,109	215,913,475	236,151,634	10.25	25,150,747	106.46
Police	112.664(1)(b)	6.00%	564,282,423	215,913,475	348,368,948	9.17	35,706,680	151.15
10/1/2019	Valuation Basis	8.00%	N/A	N/A	N/A	10.25	25,150,747	106.46
HOLMES BEACH	112.664(1)(a)	7.25%	10,515,597	9,354,340	1,161,257	99.99	449,449	40.50
Police	112.664(1)(b)	5.25%	13,860,054	9,354,340	4,505,714	25.55	824,896	74.40
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	449,449	40.50
HOMESTEAD	112.664(1)(a)	6.00%	6,740,216	7,724,047	-983,831	40.42	143,282	0.00
Fire	112.664(1)(b)	4.00%	8,080,993	7,724,047	356,946	19.17	519,399	0.00
1/1/2020	Valuation Basis	6.00%	N/A	N/A	N/A	40.42	143,282	0.00
HOMESTEAD	112.664(1)(a)	7.50%	119,141,267	95,236,234	23,905,033	22.83	6,463,750	70.80
Police	112.664(1)(b)	5.50%	152,081,841	95,236,234	56,845,607	17.25	10,921,729	119.63
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	22.83	6,463,750	70.80
HOMESTEAD - General & Hospital	112.664(1)(a)	6.75%	97,503,491	89,365,048	8,138,443	99.00	2,456,322	32.69
General	112.664(1)(b)	4.75%	122,381,298	89,365,048	33,016,250	21.83	5,969,151	79.43
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	99.00	2,456,322	32.69
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%	2,125,470	1,530,604	594,866	16.21	135,511	19.93
General	112.664(1)(b)	5.00%	2,712,918	1,530,604	1,182,314	13.86	195,680	28.78
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	16.21	136,237	20.04

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

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INDIALANTIC	112.664(1)(a)	7.40%	9,402,353	8,852,583	549,770	39.72	235,284	29.19
Police And Fire	112.664(1)(b)	5.40%	11,601,261	8,852,583	2,748,678	20.50	461,911	57.31
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	39.72	235,284	29.19
INDIAN HARBOUR BEACH	112.664(1)(a)	7.75%	12,799,278	11,174,444	1,624,834	31.78	620,333	46.70
Police	112.664(1)(b)	5.75%	16,559,399	11,174,444	5,384,955	20.55	1,027,862	77.50
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	31.78	620,333	46.70
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	7.00%	381,891	313,387	68,504	18.66	29,823	2.79
Police	112.664(1)(b)	5.00%	475,622	313,387	162,235	15.06	44,464	4.16
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	18.66	39,938	3.74
INDIAN RIVER SHORES	112.664(1)(a)	7.50%	1,060,476	1,167,852	-107,376	34.08	48,718	35.44
General	112.664(1)(b)	5.50%	1,305,019	1,167,852	137,167	22.22	130,108	94.64
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	23.40	71,558	52.05
INDIAN RIVER SHORES	112.664(1)(a)	6.75%	16,938,691	18,047,045	-1,108,354	99.99	320,088	20.97
Police And Fire	112.664(1)(b)	4.75%	20,588,614	18,047,045	2,541,569	27.29	617,421	40.46
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	320,088	20.97
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%	894,560,197	812,222,361	82,337,836	18.33	48,351,532	6.89
General	112.664(1)(b)	5.40%	1,134,440,668	812,222,361	322,218,307	15.42	93,194,244	13.28
1/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	18.33	48,351,532	6.89
JACKSONVILLE	112.664(1)(a)	6.90%	446,446,844	232,024,000	214,422,844	12.24	20,812,130	71.56
Corrections Officers	112.664(1)(b)	4.90%	590,744,034	232,024,000	358,720,034	10.96	31,684,360	108.94
10/1/2019	Valuation Basis	6.90%	N/A	N/A	N/A	12.24	20,812,130	71.56
JACKSONVILLE	112.664(1)(a)	6.90%	3,286,313,481	1,970,206,000	1,316,107,481	12.66	108,568,188	42.79
General	112.664(1)(b)	4.90%	4,142,398,160	1,970,206,000	2,172,192,160	11.12	180,696,806	71.22
10/1/2019	Valuation Basis	6.90%	N/A	N/A	N/A	12.66	108,568,188	42.79

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
JACKSONVILLE	112.664(1)(a)	7.00%	4,034,218,560	1,898,804,713	2,135,413,847	11.42	167,437,752	94.97
Police And Fire	112.664(1)(b)	5.00%	5,355,835,803	1,898,804,713	3,457,031,090	10.17	252,666,155	143.31
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	11.42	167,437,752	94.97
JACKSONVILLE - DISABILITY	112.664(1)(a)	7.50%	21,033,969	9,594,000	11,439,969	10.31	1,125,210	0.38
General	112.664(1)(b)	5.50%	27,499,477	9,594,000	17,905,477	9.49	1,792,553	0.60
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	10.76	892,543	0.30
JACKSONVILLE BEACH	112.664(1)(a)	7.00%	18,899,678	13,886,114	5,013,564	25.83	1,131,475	54.15
Fire	112.664(1)(b)	5.00%	24,724,703	13,886,114	10,838,589	18.92	2,063,678	98.77
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	25.08	1,133,688	54.26
JACKSONVILLE BEACH	112.664(1)(a)	7.60%	70,398,966	57,101,628	13,297,338	20.92	3,358,794	24.79
General	112.664(1)(b)	5.60%	87,088,097	57,101,628	29,986,469	15.83	5,143,634	37.96
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	20.33	3,520,138	25.98
JACKSONVILLE BEACH	112.664(1)(a)	7.60%	27,530,633	24,501,172	3,029,461	99.99	1,263,037	25.59
Police	112.664(1)(b)	5.60%	34,806,999	24,501,172	10,305,827	21.92	2,058,309	41.71
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	44.08	1,310,305	26.55
JACKSONVILLE PF SENIOR STAFF	112.664(1)(a)	7.00%	3,112,964	4,489,259	-1,376,295	99.99	0	0.00
General	112.664(1)(b)	5.00%	3,736,100	4,489,259	-753,159	99.99	0	0.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	0	0.00
JUPITER	112.664(1)(a)	7.30%	90,554,503	80,864,214	9,690,289	19.18	4,068,147	51.14
Police	112.664(1)(b)	5.30%	112,451,565	80,864,214	31,587,351	15.31	7,079,548	89.00
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	19.18	4,068,147	51.14
JUPITER ISLAND	112.664(1)(a)	6.00%	13,191,054	10,055,741	3,135,313	14.92	379,173	43.54
General Police And Fire	112.664(1)(b)	4.00%	15,968,660	10,055,741	5,912,919	12.33	752,958	86.00
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	14.92	379,173	43.54
KEY BISCAYNE	112.664(1)(a)	7.60%	48,166,187	43,211,966	4,954,221	27.00	2,116,186	36.13
Police And Fire	112.664(1)(b)	5.60%	59,231,707	43,211,966	16,019,741	18.50	3,621,548	61.83
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	27.00	2,116,186	36.13



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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
KEY WEST	112.664(1)(a)	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%	117,061,577	111,655,715	5,405,862	99.99	3,477,038	25.97
Police And Fire	112.664(1)(b)	6.44%	141,022,995	111,655,715	29,367,280	21.08	6,508,439	48.62
10/1/2019	Valuation Basis	8.44%	N/A	N/A	N/A	23.56	5,581,580	41.70
KEY WEST HOUSING	112.664(1)(a)	7.00%	12,614,807	12,507,360	107,447	99.99	399,858	12.40
General	112.664(1)(b)	5.00%	15,521,293	12,507,360	3,013,933	24.99	731,030	22.70
1/1/2020	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	399,858	12.40
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)	7.80%	53,907,087	39,697,697	14,209,390	22.17	2,804,340	41.42
Fire	112.664(1)(b)	5.80%	67,240,770	39,697,697	27,543,073	16.71	4,363,361	64.45
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	22.17	2,804,340	41.42
KISSIMMEE	112.664(1)(a)	7.40%	143,871,688	119,878,256	23,993,432	32.08	5,749,185	24.86
General	112.664(1)(b)	5.40%	181,362,375	119,878,256	61,484,119	19.83	11,336,278	49.02
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	32.08	5,749,185	24.86
KISSIMMEE	112.664(1)(a)	7.50%	77,953,546	66,751,103	11,202,443	36.57	3,158,862	33.17
Police	112.664(1)(b)	5.50%	99,349,151	66,751,103	32,598,048	20.98	5,784,054	60.73
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	36.57	3,158,862	33.17
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.75%	120,711,380	98,124,162	22,587,218	26.16	4,884,727	24.88
General	112.664(1)(b)	5.75%	151,680,526	98,124,162	53,556,364	18.26	8,190,660	41.73
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	26.16	4,884,727	24.88
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

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LADY LAKE	112.664(1)(a)	7.25%	8,031,669	8,939,941	-908,272	99.99	362,151	24.00
Police	112.664(1)(b)	5.25%	10,280,863	8,939,941	1,340,922	42.25	652,783	43.30
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	362,151	24.00
LAKE ALFRED	112.664(1)(a)	7.50%	5,708,313	5,314,253	394,060	99.99	336,912	19.70
General	112.664(1)(b)	5.50%	7,445,913	5,314,253	2,131,660	29.63	558,321	32.50
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	336,912	19.70
LAKE ALFRED	112.664(1)(a)	7.25%	4,692,828	4,751,561	-58,733	99.99	218,112	22.50
Police And Fire	112.664(1)(b)	5.25%	5,855,241	4,751,561	1,103,680	29.34	394,690	40.90
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	218,112	22.50
LAKE CITY	112.664(1)(a)	7.75%	10,657,586	10,312,882	344,704	29.81	413,243	40.53
Fire	112.664(1)(b)	5.75%	13,659,300	10,312,882	3,346,418	21.15	841,707	82.56
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	29.81	413,243	40.53
LAKE CITY	112.664(1)(a)	7.75%	24,021,927	21,721,272	2,300,655	30.15	784,258	103.53
General	112.664(1)(b)	5.75%	27,679,637	21,721,272	5,958,365	18.42	1,304,443	172.20
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	30.15	784,258	103.53
LAKE CITY	112.664(1)(a)	7.50%	15,192,253	16,656,870	-1,464,617	99.99	348,325	22.40
Police	112.664(1)(b)	5.50%	19,582,490	16,656,870	2,925,620	36.15	570,215	34.60
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	348,325	22.40
LAKE HELEN	112.664(1)(a)	7.00%	1,118,696	1,429,335	-310,639	40.58	15,117	9.09
Police	112.664(1)(b)	5.00%	1,461,798	1,429,335	32,463	24.94	77,659	46.72
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	40.58	29,891	17.98
LAKE MARY	112.664(1)(a)	7.00%	20,843,342	19,091,143	1,752,199	99.99	1,213,170	40.24
Fire	112.664(1)(b)	5.00%	26,720,239	19,091,143	7,629,096	23.08	2,316,299	76.83
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,213,170	40.24
LAKE MARY	112.664(1)(a)	7.50%	21,511,844	23,145,633	-1,633,789	99.99	848,820	26.90
Police	112.664(1)(b)	5.50%	26,943,063	23,145,633	3,797,430	33.58	1,513,961	48.00
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	848,820	26.90

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,537,864	1,337,270	200,594	99.99	36,525	999.99
Police	112.664(1)(b)	5.50%	1,731,358	1,337,270	394,088	21.25	47,890	999.99
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	36,525	999.99
LAKE WALES	112.664(1)(a)	7.75%	12,815,433	9,160,629	3,654,804	18.24	662,704	36.90
Fire	112.664(1)(b)	5.75%	16,170,048	9,160,629	7,009,419	14.64	996,939	55.70
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	18.24	662,704	36.90
LAKE WALES	112.664(1)(a)	7.50%	12,943,726	11,203,063	1,740,663	39.85	534,874	12.40
General	112.664(1)(b)	5.50%	16,304,365	11,203,063	5,101,302	19.97	854,217	19.80
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	39.85	534,874	12.40
LAKE WALES	112.664(1)(a)	7.65%	17,652,714	15,882,814	1,769,900	40.22	672,784	25.30
Police	112.664(1)(b)	5.65%	22,185,436	15,882,814	6,302,622	20.51	1,145,832	42.90
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	40.22	672,784	25.30
LAKE WORTH	112.664(1)(a)	7.15%	67,131,107	47,002,371	20,128,736	9.58	3,497,703	976.97
Fire	112.664(1)(b)	5.15%	77,400,960	47,002,371	30,398,589	8.67	4,711,542	999.99
10/1/2019	Valuation Basis	7.15%	N/A	N/A	N/A	9.58	3,497,703	976.97
LAKE WORTH	112.664(1)(a)	7.30%	108,714,231	71,483,084	37,231,147	11.92	5,691,344	32.20
General	112.664(1)(b)	5.30%	132,827,155	71,483,084	61,344,071	10.42	7,621,594	43.12
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	11.92	5,691,344	32.20
LAKE WORTH	112.664(1)(a)	7.15%	53,401,488	33,305,790	20,095,698	10.08	3,910,558	363.45
Police	112.664(1)(b)	5.15%	64,281,455	33,305,790	30,975,665	9.00	5,257,331	488.62
10/1/2019	Valuation Basis	7.15%	N/A	N/A	N/A	10.08	3,910,558	363.45
LAKELAND	112.664(1)(a)	7.50%	113,418,356	99,437,612	13,980,744	99.99	4,179,772	32.00
Fire	112.664(1)(b)	5.50%	141,990,281	99,437,612	42,552,669	21.37	7,643,792	58.40
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	4,179,772	32.00
LAKELAND	112.664(1)(a)	7.25%	723,381,495	600,641,812	122,739,683	19.67	25,979,308	27.86
General	112.664(1)(b)	5.25%	890,627,936	600,641,812	289,986,124	15.42	44,350,368	47.56
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	19.67	25,979,308	27.86

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LAKELAND	112.664(1)(a)	7.50%	164,198,906	126,574,284	37,624,622	19.05	6,664,128	42.50
Police	112.664(1)(b)	5.50%	202,840,858	126,574,284	76,266,574	14.90	10,276,956	65.54
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	19.05	6,664,128	42.50
LANTANA	112.664(1)(a)	7.00%	49,187,251	45,436,617	3,750,634	29.67	1,163,713	86.66
Fire	112.664(1)(b)	5.00%	61,506,322	45,436,617	16,069,705	20.50	4,110,495	306.10
9/30/2019	Valuation Basis	7.00%	N/A	N/A	N/A	30.00	1,230,618	91.64
LANTANA	112.664(1)(a)	7.25%	19,879,371	16,442,434	3,436,937	29.08	1,216,194	53.38
Police	112.664(1)(b)	5.25%	25,888,235	16,442,434	9,445,801	20.08	2,100,430	92.19
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	29.08	1,216,194	53.38
LARGO	112.664(1)(a)	6.75%	191,941,216	150,932,619	41,008,597	21.58	8,007,780	45.69
Police And Fire	112.664(1)(b)	4.75%	241,216,590	150,932,619	90,283,971	16.50	12,853,810	73.34
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	21.58	8,007,780	45.69
LAUDERDALE-BY-THE-SEA (VOL)	112.664(1)(a)	6.50%	1,849,553	2,300,924	-451,371	99.99	71,731	25.65
Fire	112.664(1)(b)	4.50%	2,334,008	2,300,924	33,084	99.99	109,461	39.15
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	71,731	25.65
LAUDERHILL	112.664(1)(a)	7.30%	103,457,431	89,322,033	14,135,398	20.00	4,349,385	51.66
Fire	112.664(1)(b)	5.30%	132,934,820	89,322,033	43,612,787	15.92	7,698,056	91.43
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	20.00	4,349,385	51.66
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)	7.00%	89,129,073	72,730,189	16,398,884	28.46	4,153,642	40.30
Police	112.664(1)(b)	5.00%	114,092,714	72,730,189	41,362,525	19.51	7,427,129	72.06
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	28.46	4,153,642	40.30
LAUDERHILL (C&M)	112.664(1)(a)	7.25%	47,694,659	31,985,313	15,709,346	14.75	3,577,139	44.50
General	112.664(1)(b)	5.25%	59,528,237	31,985,313	27,542,924	12.40	4,987,475	62.04
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	14.75	3,577,139	44.50

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LEESBURG	112.664(1)(a)	7.50%	24,529,677	20,141,146	4,388,531	17.97	1,133,047	45.41
Fire	112.664(1)(b)	5.50%	30,918,213	20,141,146	10,777,067	14.52	1,912,714	76.66
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	17.97	1,133,047	45.41
LEESBURG	112.664(1)(a)	7.25%	42,606,337	38,297,445	4,308,892	24.66	910,414	11.50
General	112.664(1)(b)	5.25%	52,842,967	38,297,445	14,545,522	17.62	1,589,947	20.10
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	24.66	910,414	11.50
LEESBURG	112.664(1)(a)	7.40%	25,417,240	22,264,413	3,152,827	99.99	1,021,613	23.94
Police	112.664(1)(b)	5.40%	32,276,830	22,264,413	10,012,417	23.70	1,835,204	43.02
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,021,613	23.94
LIGHTHOUSE POINT	112.664(1)(a)	7.00%	23,533,311	26,542,062	-3,008,751	34.17	0	0.00
Police And Fire	112.664(1)(b)	5.00%	31,432,622	26,542,062	4,890,560	22.15	629,131	0.00
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	34.17	0	0.00
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%	32,260,393	18,935,406	13,324,987	11.65	2,006,151	999.99
Fire	112.664(1)(b)	5.00%	40,965,515	18,935,406	22,030,109	10.32	2,398,459	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	11.65	2,006,151	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	14,679,542	11,096,808	3,582,734	15.79	420,842	999.99
General	112.664(1)(b)	5.00%	18,037,101	11,096,808	6,940,293	13.10	598,850	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	15.79	420,842	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	11,986,651	7,508,727	4,477,924	12.12	553,969	999.99
Police	112.664(1)(b)	5.00%	15,029,940	7,508,727	7,521,213	10.60	695,769	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	12.12	553,969	999.99
LONGWOOD	112.664(1)(a)	7.00%	17,237,884	17,809,571	-571,687	26.01	933,792	22.80
Police And Fire	112.664(1)(b)	5.00%	23,683,948	17,809,571	5,874,377	20.83	2,253,247	55.01
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	26.01	977,393	23.86

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LYNN HAVEN	112.664(1)(a)	7.25%	7,565,673	7,139,375	426,298	99.99	381,308	34.60
Fire	112.664(1)(b)	5.25%	9,725,723	7,139,375	2,586,348	28.32	677,222	61.40
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	381,308	34.60
LYNN HAVEN	112.664(1)(a)	7.50%	20,918,399	18,583,722	2,334,677	35.35	976,307	23.10
General	112.664(1)(b)	5.50%	25,960,529	18,583,722	7,376,807	19.75	1,636,997	38.80
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	35.35	976,307	23.10
LYNN HAVEN	112.664(1)(a)	7.50%	8,964,131	9,346,187	-382,056	99.99	381,362	20.50
Police	112.664(1)(b)	5.50%	11,220,198	9,346,187	1,874,011	31.54	715,668	38.50
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	381,362	20.50
MADISON	112.664(1)(a)	7.75%	6,817,780	5,546,613	1,271,167	23.68	459,961	41.30
Police And Fire	112.664(1)(b)	5.75%	8,562,003	5,546,613	3,015,390	17.31	758,711	68.00
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	23.68	459,961	41.30
MAITLAND	112.664(1)(a)	7.25%	42,235,079	32,904,919	9,330,160	23.79	2,109,652	33.00
Police And Fire	112.664(1)(b)	5.25%	53,787,402	32,904,919	20,882,483	17.64	3,406,073	53.20
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	23.79	2,109,652	33.00
MANALAPAN	112.664(1)(a)	6.50%	0	0	0	20.42	387,352	29.82
General And Police	112.664(1)(b)	4.50%	0	0	0	16.08	566,098	43.58
1/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	20.42	387,352	29.82
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%	20,619,171	22,211,841	-1,592,670	99.99	1,276,771	43.72
Fire	112.664(1)(b)	5.00%	25,844,160	22,211,841	3,632,319	99.99	2,242,819	76.80
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,276,771	43.72
MARCO ISLAND	112.664(1)(a)	7.00%	16,464,143	17,191,695	-727,552	99.99	705,178	31.32
Police	112.664(1)(b)	5.00%	22,249,444	17,191,695	5,057,749	27.21	1,416,414	62.92
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	705,178	31.32

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MARIANNA	112.664(1)(a)	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
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%	28,504,357	27,929,292	575,065	99.99	1,239,372	38.60
Police	112.664(1)(b)	5.50%	35,776,420	27,929,292	7,847,128	21.21	2,058,385	64.20
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,239,372	38.60
MEDLEY - GENERAL + ELECTED	112.664(1)(a)	6.50%	25,395,277	22,314,006	3,081,271	29.87	931,502	35.50
General	112.664(1)(b)	4.50%	32,151,209	22,314,006	9,837,203	19.27	1,650,089	62.90
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	29.87	931,502	35.50
MELBOURNE	112.664(1)(a)	7.25%	94,939,309	74,398,223	20,541,086	15.22	4,698,232	57.76
Fire	112.664(1)(b)	5.25%	117,353,425	74,398,223	42,955,202	12.74	7,173,700	88.19
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	15.22	4,698,232	57.76
MELBOURNE	112.664(1)(a)	7.00%	6,424,852	7,630,980	-1,206,128	99.99	50,534	49.70
General	112.664(1)(b)	5.00%	8,102,611	7,630,980	471,631	33.22	124,210	122.20
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	50,534	49.70
MELBOURNE	112.664(1)(a)	7.50%	101,557,519	86,863,935	14,693,584	24.47	4,116,288	47.04
Police	112.664(1)(b)	5.50%	126,548,106	86,863,935	39,684,171	17.53	6,504,946	74.33
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	24.47	4,116,288	47.04
MELBOURNE - SPECIAL RISK	112.664(1)(a)	7.00%	1,404,603	1,449,264	-44,661	99.99	75,764	98.30
General	112.664(1)(b)	5.00%	1,871,934	1,449,264	422,670	25.76	122,220	158.60
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	75,764	98.30

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MELBOURNE BEACH	112.664(1)(a)	7.50%	4,456,483	3,459,883	996,600	23.48	320,059	54.04
Police	112.664(1)(b)	5.50%	5,598,061	3,459,883	2,138,178	16.96	469,497	79.27
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	23.48	320,059	54.04
MIAMI - ELECTED	112.664(1)(a)	2.50%	10,024,697	7,546,162	2,478,535	19.96	590,045	0.00
General	112.664(1)(b)	0.50%	13,461,627	7,546,162	5,915,465	15.91	1,468,341	0.00
1/1/2019	Valuation Basis	2.50%	N/A	N/A	N/A	19.96	567,727	0.00
MIAMI - FIPO	112.664(1)(a)	7.34%	1,822,559,347	1,149,117,960	673,441,387	11.00	62,773,727	37.35
Police And Fire	112.664(1)(b)	5.34%	2,223,136,379	1,149,117,960	1,074,018,419	10.00	92,853,891	55.25
10/1/2019	Valuation Basis	7.34%	N/A	N/A	N/A	11.00	63,208,765	37.61
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	2,537,681	2,929,741	392,060	42.00	21,141	6.79
General	112.664(1)(b)	4.50%	3,162,118	2,929,741	-232,377	26.00	142,837	45.91
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	41.00	24,687	7.93
MIAMI - FIPO COLA (RETIRED)	112.664(1)(a)	7.34%	406,116,168	412,090,602	-5,974,434	35.00	6,931,175	4.22
Police And Fire	112.664(1)(b)	5.34%	521,317,159	412,090,602	109,226,557	22.00	6,931,175	4.22
1/1/2020	Valuation Basis	7.34%	N/A	N/A	N/A	35.00	6,931,175	4.22
MIAMI - GESE	112.664(1)(a)	7.60%	1,082,069,231	733,864,555	348,204,676	14.33	54,121,724	44.13
General And Sanitation	112.664(1)(b)	5.60%	1,335,318,385	733,864,555	601,453,830	12.08	75,537,004	61.59
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	14.33	54,121,724	44.13
MIAMI - GESE (EXCESS)	112.664(1)(a)	2.81%	7,193,141	0	7,193,141	0.00	769,257	0.63
General And Sanitation	112.664(1)(b)	0.81%	9,815,174	0	9,815,174	0.00	936,237	0.76
10/1/2019	Valuation Basis	2.81%	N/A	N/A	N/A	0.00	572,194	0.47
MIAMI - GESE (STAFF)	112.664(1)(a)	7.60%	5,479,928	4,406,610	1,073,318	26.83	254,056	65.52
General And Sanitation	112.664(1)(b)	5.60%	7,279,357	4,406,610	2,872,747	19.25	443,824	114.46
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	26.83	254,056	65.52
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.00%	21,702,273	21,189,005	513,268	99.99	788,394	25.11
General	112.664(1)(b)	4.00%	26,461,147	21,189,005	5,272,142	21.33	1,676,397	53.40
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	788,394	25.11



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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MIAMI BEACH	112.664(1)(a)	7.40%	905,749,411	666,499,619	239,249,792	19.00	39,329,025	44.62
General	112.664(1)(b)	5.40%	1,152,781,743	666,499,619	486,282,124	15.25	62,423,959	70.82
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	19.00	39,329,025	44.62
MIAMI BEACH	112.664(1)(a)	7.65%	1,290,634,476	940,953,661	349,680,815	19.08	50,791,234	70.02
Police And Fire	112.664(1)(b)	5.65%	1,667,270,022	940,953,661	726,316,361	15.42	79,350,551	109.39
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	19.08	50,791,234	70.02
MIAMI SHORES VILLAGE	112.664(1)(a)	7.50%	16,853,639	15,683,642	1,169,997	99.99	675,508	18.36
General	112.664(1)(b)	5.50%	20,894,702	15,683,642	5,211,060	22.58	1,215,434	33.03
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	675,508	18.36
MIAMI SHORES VILLAGE	112.664(1)(a)	7.50%	30,634,478	26,722,296	3,912,182	33.83	1,609,328	53.09
Police	112.664(1)(b)	5.50%	39,623,603	26,722,296	12,901,307	21.17	2,855,539	94.20
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	33.83	1,609,328	53.09
MIAMI SPRINGS	112.664(1)(a)	7.00%	21,153,268	20,360,684	792,584	99.99	784,427	20.83
General	112.664(1)(b)	5.00%	26,164,108	20,360,684	5,803,424	23.00	1,422,154	37.76
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	784,427	20.83
MIAMI SPRINGS	112.664(1)(a)	7.00%	33,542,997	33,159,350	383,647	99.99	869,730	32.43
Police And Fire	112.664(1)(b)	5.00%	41,656,148	33,159,350	8,496,798	21.58	1,703,084	63.51
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	869,730	32.43
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%	6,612,059	6,623,697	-11,638	99.99	425,137	27.50
Fire	112.664(1)(b)	5.00%	9,219,868	6,623,697	2,596,171	99.99	949,153	61.40
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	425,137	27.50
MILTON	112.664(1)(a)	7.75%	9,632,441	5,436,394	4,196,047	13.77	636,591	63.10
Fire	112.664(1)(b)	5.75%	12,268,141	5,436,394	6,831,747	11.84	847,927	84.10
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	13.77	636,591	63.10

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MILTON	112.664(1)(a)	7.50%	16,347,376	14,347,073	2,000,303	30.29	656,231	24.20
General	112.664(1)(b)	5.50%	20,079,857	14,347,073	5,732,784	18.51	1,057,892	39.00
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	30.29	656,231	24.20
MILTON	112.664(1)(a)	7.50%	8,289,329	8,300,345	-11,016	99.99	281,065	30.90
Police	112.664(1)(b)	5.50%	10,307,004	8,300,345	2,006,659	23.09	534,331	58.60
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	281,065	30.90
MIRAMAR	112.664(1)(a)	7.35%	215,681,897	167,276,400	48,405,497	22.43	10,301,449	100.53
Fire	112.664(1)(b)	5.35%	274,142,709	167,276,400	106,866,309	17.55	17,484,771	170.64
10/1/2019	Valuation Basis	7.35%	N/A	N/A	N/A	22.43	10,301,449	100.53
MIRAMAR	112.664(1)(a)	7.00%	132,161,647	112,072,473	20,089,174	99.99	7,505,554	35.34
General	112.664(1)(b)	5.00%	166,202,604	112,072,473	54,130,131	20.50	12,118,475	57.06
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,505,554	35.34
MIRAMAR	112.664(1)(a)	7.00%	267,363,901	189,143,899	78,220,002	17.69	12,828,098	88.20
Police	112.664(1)(b)	5.00%	340,900,996	189,143,899	151,757,097	14.80	20,499,402	140.95
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	17.87	12,507,146	86.00
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	66,491,252	47,952,535	18,538,717	18.42	5,849,152	38.15
General	112.664(1)(b)	5.00%	85,452,895	47,952,535	37,500,360	15.25	8,665,269	56.52
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	18.42	5,849,152	38.15
MONROE COUNTY	112.664(1)(a)	3.00%	449,739	206,793	242,946	5.04	33,625	0.00
Early Retirement Plan	112.664(1)(b)	1.00%	514,914	206,793	308,121	4.78	37,498	0.00
7/1/2019	Valuation Basis	3.00%	N/A	N/A	N/A	5.04	39,390	0.00
MONROE COUNTY VOL F.F. & EMS	112.664(1)(a)	1.00%	604,351	858,355	-254,004	14.90	0	0.00
Fire	112.664(1)(b)	0.00%	920,034	858,355	61,679	15.00	0	0.00
1/1/2020	Valuation Basis	1.00%	N/A	N/A	N/A	15.00	0	0.00
MONTICELLO	112.664(1)(a)	7.75%	616,513	917,656	-301,143	99.99	8,990	999.99
Fire	112.664(1)(b)	5.75%	764,889	917,656	-152,767	99.99	8,904	999.99
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	8,990	999.99

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
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)	7.25%	10,054,958	9,003,176	1,051,782	41.92	718,132	31.08
Fire	112.664(1)(b)	5.25%	12,971,567	9,003,176	3,968,391	23.00	1,326,279	57.40
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	41.92	718,132	31.08
MOUNT DORA	112.664(1)(a)	6.50%	19,560,626	17,068,359	2,492,267	21.42	446,434	22.49
General	112.664(1)(b)	4.50%	24,062,252	17,068,359	6,993,893	16.08	999,500	50.35
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	21.42	446,434	22.49
MOUNT DORA	112.664(1)(a)	7.50%	12,992,920	12,280,984	711,936	99.99	596,019	22.67
Police	112.664(1)(b)	5.50%	17,070,231	12,280,984	4,789,247	29.42	1,339,794	50.96
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	596,019	22.67
NAPLES	112.664(1)(a)	7.30%	71,029,158	58,935,433	12,093,725	24.11	2,338,659	64.32
Fire	112.664(1)(b)	5.30%	91,969,693	58,935,433	33,034,260	18.29	4,040,421	111.13
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	24.11	2,338,659	64.32
NAPLES	112.664(1)(a)	7.30%	70,120,872	60,088,807	10,032,065	23.32	2,621,495	15.29
General	112.664(1)(b)	5.30%	86,081,424	60,088,807	25,992,617	16.60	4,249,402	24.78
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	23.32	2,621,495	15.29
NAPLES	112.664(1)(a)	7.30%	70,560,778	54,545,424	16,015,354	18.25	2,809,865	58.34
Police	112.664(1)(b)	5.30%	88,158,363	54,545,424	33,612,939	14.69	4,281,186	88.90
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	18.25	2,809,865	58.34
NEPTUNE BEACH	112.664(1)(a)	7.75%	10,821,070	10,028,293	792,777	36.35	456,938	31.68
Police	112.664(1)(b)	5.75%	13,556,142	10,028,293	3,527,849	20.28	760,807	52.76
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	36.35	456,938	31.68
NEW PORT RICHEY	112.664(1)(a)	7.50%	13,727,703	13,206,350	521,353	28.78	532,815	34.40
Fire	112.664(1)(b)	5.50%	17,236,046	13,206,350	4,029,696	19.31	926,873	59.90
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	28.78	532,815	34.40

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
NEW PORT RICHEY	112.664(1)(a)	7.25%	27,031,165	29,862,303	-2,831,138	99.99	687,976	28.73
Police	112.664(1)(b)	5.25%	33,821,542	29,862,303	3,959,239	25.25	1,401,502	58.53
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	687,976	28.73
NEW SMYRNA BEACH	112.664(1)(a)	7.80%	28,925,411	23,882,241	5,043,170	25.41	1,062,706	37.80
Fire	112.664(1)(b)	5.80%	36,270,179	23,882,241	12,387,938	17.78	1,740,425	61.90
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	25.41	1,062,706	37.80
NEW SMYRNA BEACH	112.664(1)(a)	7.75%	22,365,227	18,059,201	4,306,026	21.98	1,105,242	40.50
Police	112.664(1)(b)	5.75%	28,148,458	18,059,201	10,089,257	16.53	1,706,555	62.70
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	21.98	1,105,242	40.50
NORTH BAY FCD	112.664(1)(a)	7.50%	5,318,288	5,231,892	86,396	99.99	309,990	31.90
Fire	112.664(1)(b)	5.50%	6,989,049	5,231,892	1,757,157	35.15	563,710	57.90
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	309,990	31.90
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	7.35%	42,663,938	62,473,250	-19,809,312	99.99	0	0.00
General	112.664(1)(b)	5.35%	47,059,124	62,473,250	-15,414,126	99.99	0	0.00
10/1/2019	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	0	0.00
NORTH BROWARD HOSPITAL	112.664(1)(a)	6.25%	361,762,472	374,699,763	-12,937,291	15.42	18,572,880	4.93
General	112.664(1)(b)	4.25%	411,880,842	374,699,763	37,181,079	12.67	18,572,880	4.93
7/1/2018	Valuation Basis	6.25%	N/A	N/A	N/A	15.42	9,758,216	2.59
NORTH COLLIER FCD (was North Napl	112.664(1)(a)	7.40%	97,790,135	89,431,037	8,359,098	99.99	6,051,446	41.50
Fire	112.664(1)(b)	5.40%	133,287,825	89,431,037	43,856,788	28.49	11,557,747	79.27
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	6,051,446	41.50
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.85%	142,309,622	133,744,114	8,565,508	99.99	4,466,327	36.06
Fire	112.664(1)(b)	4.85%	181,821,656	133,744,114	48,077,542	22.17	9,603,695	77.54
10/1/2019	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	4,466,327	36.06
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.85%	142,309,622	133,744,114	8,565,508	99.99	4,466,327	36.06
General	112.664(1)(b)	4.85%	181,821,656	133,744,114	48,077,542	22.17	9,603,695	77.54
10/1/2019	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	4,466,327	36.06

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.85%	142,309,622	133,744,114	8,565,508	99.99	4,466,327	36.06
Police	112.664(1)(b)	4.85%	181,821,656	133,744,114	48,077,542	22.17	9,603,695	77.54
10/1/2019	Valuation Basis	6.85%	N/A	N/A	N/A	99.99	4,466,327	36.06
NORTH MIAMI 748	112.664(1)(a)	7.20%	112,155,010	80,605,147	31,549,863	22.92	5,581,339	62.46
Police	112.664(1)(b)	5.20%	149,289,130	80,605,147	68,683,983	17.75	9,803,738	109.71
10/1/2019	Valuation Basis	7.20%	N/A	N/A	N/A	22.92	5,581,339	62.46
NORTH MIAMI BEACH	112.664(1)(a)	7.45%	115,447,319	81,473,712	33,973,607	15.75	3,786,388	63.82
General	112.664(1)(b)	5.45%	145,050,310	81,473,712	63,576,598	13.17	5,696,225	96.02
10/1/2019	Valuation Basis	7.45%	N/A	N/A	N/A	15.75	3,786,388	63.82
NORTH MIAMI BEACH	112.664(1)(a)	7.50%	161,476,602	101,546,038	59,930,564	13.20	7,340,383	120.60
Police And Fire	112.664(1)(b)	5.50%	205,161,642	101,546,038	103,615,604	11.26	9,758,670	160.30
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	13.75	6,798,181	111.70
NORTH MIAMI BEACH - MANAGEMENT	112.664(1)(a)	7.50%	22,180,166	20,391,182	1,788,984	99.99	211,699	26.04
General	112.664(1)(b)	5.50%	27,544,418	20,391,182	7,153,236	20.22	636,498	78.30
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	280,447	34.50
NORTH PORT	112.664(1)(a)	7.25%	52,450,230	51,201,586	1,248,644	99.99	1,197,089	32.59
Fire	112.664(1)(b)	5.25%	68,462,433	51,201,586	17,260,847	28.28	2,835,895	77.22
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,197,089	32.59
NORTH PORT	112.664(1)(a)	7.45%	50,000,940	46,460,968	3,539,972	99.99	2,452,712	40.50
Police	112.664(1)(b)	5.45%	63,962,784	46,460,968	17,501,816	24.52	4,313,094	71.40
10/1/2019	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	2,452,712	40.50
NORTH RIVER FCD	112.664(1)(a)	7.50%	26,772,130	22,164,868	4,607,262	33.72	1,499,849	38.10
Fire	112.664(1)(b)	5.50%	33,687,862	22,164,868	11,522,994	20.92	2,411,778	61.20
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	33.72	1,499,849	38.10
OAKLAND PARK	112.664(1)(a)	7.50%	45,918,654	41,531,792	4,386,862	21.90	726,309	28.45
General	112.664(1)(b)	5.50%	55,530,301	41,531,792	13,998,509	15.88	2,024,656	79.31
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	21.90	1,142,811	44.77

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
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)	7.00%	78,628,190	65,742,002	12,886,188	17.00	3,469,633	42.48
Fire	112.664(1)(b)	5.00%	110,424,327	65,742,002	44,682,325	14.00	5,705,684	69.86
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	18.00	3,469,633	42.48
OCALA	112.664(1)(a)	7.00%	234,936,251	159,890,215	75,046,036	15.58	10,266,798	93.20
General	112.664(1)(b)	5.00%	298,318,775	159,890,215	138,428,560	13.17	13,923,647	126.40
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	15.58	10,266,798	93.20
OCALA	112.664(1)(a)	7.70%	93,778,252	75,092,803	18,685,449	23.24	4,449,886	39.95
Police	112.664(1)(b)	5.70%	117,024,356	75,092,803	41,931,553	16.97	6,964,686	62.53
10/1/2019	Valuation Basis	7.70%	N/A	N/A	N/A	23.24	4,449,886	39.95
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.25%	21,339,572	13,996,773	7,342,799	16.11	1,283,347	44.50
Fire	112.664(1)(b)	5.25%	27,295,090	13,996,773	13,298,317	13.47	1,839,722	63.90
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	16.11	1,283,347	44.50
OCOEE	112.664(1)(a)	7.40%	42,204,017	41,366,866	837,151	99.99	1,329,528	13.86
General	112.664(1)(b)	5.40%	52,956,872	41,366,866	11,590,006	23.77	2,591,928	27.02
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	1,329,528	13.86
OCOEE	112.664(1)(a)	7.80%	63,545,542	57,904,806	5,640,736	99.99	3,205,721	36.40
Police And Fire	112.664(1)(b)	5.80%	80,188,865	57,904,806	22,284,059	22.62	5,079,425	57.69
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	99.99	3,205,721	36.40
OKALOOSA ISLAND FCD	112.664(1)(a)	7.40%	17,566,323	9,202,402	8,363,921	13.28	1,128,821	83.00
Fire	112.664(1)(b)	5.40%	23,333,494	9,202,402	14,131,092	11.52	1,536,889	113.10
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	13.28	1,128,821	83.00
OKEECHOBEE	112.664(1)(a)	7.00%	4,073,426	4,386,834	-313,408	99.99	125,387	29.45
Fire	112.664(1)(b)	5.00%	5,201,039	4,386,834	814,205	99.99	275,355	64.68
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	125,387	29.45

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
OKEECHOBEE	112.664(1)(a)	7.00%	4,383,118	5,028,097	-644,979	99.99	173,676	15.34
General	112.664(1)(b)	5.00%	5,480,025	5,028,097	451,928	40.75	406,362	35.90
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	173,676	15.34
OKEECHOBEE	112.664(1)(a)	7.00%	9,051,402	9,656,318	-604,916	99.99	238,117	22.43
Police	112.664(1)(b)	5.00%	11,496,220	9,656,318	1,839,902	46.83	621,469	58.53
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	238,117	22.43
OKEECHOBEE UTILITY	112.664(1)(a)	7.00%	9,280,052	9,005,770	274,282	99.99	391,674	18.37
General	112.664(1)(b)	5.00%	12,046,362	9,005,770	3,040,592	36.25	871,977	40.90
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	391,674	18.37
OLDSMAR	112.664(1)(a)	7.00%	6,434,089	6,369,577	64,512	15.60	278,860	44.75
Fire	112.664(1)(b)	5.00%	9,143,875	6,369,577	2,774,298	13.97	800,930	128.53
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	15.60	297,177	47.69
ORANGE COUNTY LIBRARY	112.664(1)(a)	6.75%	44,466,563	51,618,578	-7,152,015	87.00	1,128,340	27.29
General	112.664(1)(b)	4.75%	56,849,153	51,618,578	5,230,575	30.25	3,202,732	77.47
1/1/2020	Valuation Basis	6.75%	N/A	N/A	N/A	87.00	1,128,340	27.29
ORANGE PARK	112.664(1)(a)	7.50%	8,241,044	7,920,312	320,732	99.99	326,127	26.07
Fire	112.664(1)(b)	5.50%	10,597,738	7,920,312	2,677,426	29.11	616,345	49.27
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	326,127	26.07
ORANGE PARK	112.664(1)(a)	7.00%	10,871,216	11,414,711	-543,495	99.99	242,329	11.15
General	112.664(1)(b)	5.00%	13,864,337	11,414,711	2,449,626	30.58	528,008	24.29
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	242,329	11.15
ORANGE PARK	112.664(1)(a)	7.10%	20,291,387	19,161,640	1,129,747	99.99	643,265	44.56
Police	112.664(1)(b)	5.10%	26,292,340	19,161,640	7,130,700	23.87	1,233,878	85.48
10/1/2019	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	643,265	44.56
ORLANDO	112.664(1)(a)	7.25%	531,068,740	428,847,109	102,221,631	18.00	23,466,538	50.32
Fire	112.664(1)(b)	5.25%	701,581,500	428,847,109	272,734,391	15.00	51,651,545	110.76
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	18.00	22,607,064	48.48

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ORLANDO	112.664(1)(a)	7.25%	256,220,124	222,961,876	33,258,248	19.58	8,126,811	235.82
General	112.664(1)(b)	5.25%	309,812,229	222,961,876	86,850,353	15.00	16,440,325	477.05
9/30/2019	Valuation Basis	7.25%	N/A	N/A	N/A	18.75	9,761,554	283.25
ORLANDO	112.664(1)(a)	7.25%	767,514,402	623,455,545	144,058,857	18.93	33,118,505	59.56
Police	112.664(1)(b)	5.25%	987,669,342	623,455,545	364,213,797	15.61	55,697,529	100.16
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	18.93	33,118,505	59.56
ORLANDO AVIATION	112.664(1)(a)	7.00%	145,436,760	139,594,665	5,842,095	35.06	2,009,381	37.00
General	112.664(1)(b)	5.00%	176,098,009	139,594,665	36,503,344	18.76	4,506,693	82.90
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	35.06	2,009,381	37.00
ORLANDO UTILITY	112.664(1)(a)	7.25%	509,160,742	425,766,210	83,394,532	20.17	19,588,915	18.90
General	112.664(1)(b)	5.25%	612,850,552	425,766,210	187,084,342	15.33	31,497,160	30.39
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	20.17	19,588,915	18.90
ORMOND BEACH	112.664(1)(a)	7.00%	39,941,549	31,128,040	8,813,509	19.25	1,735,135	58.70
Fire	112.664(1)(b)	5.00%	49,848,094	31,128,040	18,720,054	15.04	2,703,321	91.50
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	19.25	1,735,135	58.70
ORMOND BEACH	112.664(1)(a)	6.75%	58,790,553	51,486,963	7,303,590	29.85	1,217,871	23.50
General	112.664(1)(b)	4.75%	73,090,102	51,486,963	21,603,139	18.74	1,512,929	29.20
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	29.85	1,217,871	23.50
ORMOND BEACH	112.664(1)(a)	6.75%	46,836,506	35,929,512	10,906,994	20.91	2,218,951	53.00
Police	112.664(1)(b)	4.75%	60,248,350	35,929,512	24,318,838	16.25	3,535,742	84.60
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	20.91	2,218,951	53.00
OVIEDO	112.664(1)(a)	7.40%	18,277,953	15,341,053	2,936,900	99.99	826,180	28.30
Fire	112.664(1)(b)	5.40%	23,937,597	15,341,053	8,596,544	23.41	1,530,433	52.50
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	826,180	28.30
OVIEDO	112.664(1)(a)	7.65%	27,461,096	26,434,751	1,026,345	99.99	1,019,881	24.13
Police	112.664(1)(b)	5.65%	34,852,429	26,434,751	8,417,678	29.59	1,985,042	46.95
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	1,019,881	24.13



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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PALATKA	112.664(1)(a)	7.60%	10,883,284	7,746,124	3,137,160	21.29	635,244	51.70
Fire	112.664(1)(b)	5.60%	14,011,213	7,746,124	6,265,089	16.60	974,230	79.50
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	21.29	635,244	51.70
PALATKA	112.664(1)(a)	7.60%	26,122,451	18,282,644	7,839,807	14.58	1,442,703	41.00
General	112.664(1)(b)	5.60%	32,183,242	18,282,644	13,900,598	12.27	1,958,577	55.70
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	14.58	1,442,703	41.00
PALATKA	112.664(1)(a)	7.60%	13,170,766	11,494,353	1,676,413	31.40	467,624	30.30
Police	112.664(1)(b)	5.60%	16,802,549	11,494,353	5,308,196	19.69	858,534	55.80
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	31.40	467,624	30.30
PALM BAY	112.664(1)(a)	7.75%	106,266,943	87,715,010	18,551,933	25.70	3,958,641	57.60
Fire	112.664(1)(b)	5.75%	136,235,144	87,715,010	48,520,134	18.79	7,056,497	102.80
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	25.70	3,958,641	57.60
PALM BAY	112.664(1)(a)	7.75%	18,530	201,166	-182,636	99.99	0	0.00
General	112.664(1)(b)	5.75%	20,100	201,166	-181,066	99.99	0	0.00
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	0	0.00
PALM BAY	112.664(1)(a)	7.75%	126,114,991	113,100,885	13,014,106	99.99	3,383,815	39.10
Police	112.664(1)(b)	5.75%	164,248,352	113,100,885	51,147,467	23.31	7,273,365	84.20
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	3,383,815	39.10
PALM BEACH	112.664(1)(a)	7.10%	338,673,066	230,236,337	108,436,729	16.08	13,335,114	68.15
General Police And Fire	112.664(1)(b)	5.10%	431,460,404	230,236,337	201,224,067	13.42	19,849,974	101.44
9/30/2019	Valuation Basis	7.10%	N/A	N/A	N/A	16.08	13,335,114	68.15
PALM BEACH GARDENS	112.664(1)(a)	7.15%	134,461,471	113,600,634	20,860,837	33.27	5,264,802	65.75
Fire	112.664(1)(b)	5.15%	172,746,029	113,600,634	59,145,395	21.94	8,787,059	109.74
10/1/2019	Valuation Basis	7.15%	N/A	N/A	N/A	33.27	5,264,802	65.75
PALM BEACH GARDENS	112.664(1)(a)	7.00%	3,744,133	2,866,237	877,896	15.57	122,057	110.99
General	112.664(1)(b)	5.00%	4,545,892	2,866,237	1,679,655	13.42	199,557	181.47
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	15.57	122,610	111.50

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PALM BEACH GARDENS	112.664(1)(a)	6.60%	115,309,523	98,385,410	16,924,113	22.67	5,468,480	60.65
Police	112.664(1)(b)	4.60%	139,210,246	98,385,410	40,824,836	17.00	9,213,014	102.18
10/1/2019	Valuation Basis	6.60%	N/A	N/A	N/A	22.67	5,468,480	60.65
PALM COAST (VOL)	112.664(1)(a)	7.00%	3,000,026	4,581,418	-1,581,392	99.99	86,230	999.99
Fire	112.664(1)(b)	5.00%	3,422,975	4,581,418	-1,158,443	99.99	126,048	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	86,230	999.99
PALM HARBOR FCD	112.664(1)(a)	7.50%	26,943,654	28,805,055	-1,861,401	99.99	1,695,780	37.50
Fire	112.664(1)(b)	5.50%	36,466,766	28,805,055	7,661,711	40.23	3,334,678	73.74
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,695,780	37.50
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%	16,405,241	15,327,211	1,078,030	99.99	680,675	19.92
General	112.664(1)(b)	5.00%	20,446,617	15,327,211	5,119,406	23.06	1,150,356	33.68
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	680,675	19.92
PALMETTO	112.664(1)(a)	7.00%	15,215,552	13,777,431	1,438,121	31.07	647,777	32.86
Police	112.664(1)(b)	5.00%	19,156,998	13,777,431	5,379,567	19.70	1,088,509	55.22
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	31.07	647,777	32.86
PANAMA CITY	112.664(1)(a)	7.70%	52,892,651	37,242,193	15,650,458	17.38	2,809,109	79.50
Fire	112.664(1)(b)	5.70%	67,255,328	37,242,193	30,013,135	14.17	4,231,203	119.80
10/1/2019	Valuation Basis	7.70%	N/A	N/A	N/A	17.38	2,809,109	79.50
PANAMA CITY	112.664(1)(a)	7.70%	45,382,135	35,909,459	9,472,676	19.62	2,075,925	45.10
Police	112.664(1)(b)	5.70%	56,842,422	35,909,459	20,932,963	15.39	3,184,548	69.20
10/1/2019	Valuation Basis	7.70%	N/A	N/A	N/A	19.62	2,075,925	45.10
PANAMA CITY (SUPP)	112.664(1)(a)	7.00%	3,531,103	3,468,590	62,513	22.54	147,695	10.70
General	112.664(1)(b)	5.00%	4,411,571	3,468,590	942,981	16.92	319,874	23.17
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	22.54	148,325	10.74

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PANAMA CITY BEACH	112.664(1)(a)	8.00%	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
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%	2,510,374	2,250,661	259,713	25.45	95,718	0.00
Police	112.664(1)(b)	4.50%	3,165,746	2,250,661	915,085	18.33	169,282	0.00
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	25.45	95,718	0.00
PASCO COUNTY	112.664(1)(a)	6.78%	16,415,839	16,824,966	-409,127	99.99	0	0.00
Early Retirement Plan	112.664(1)(b)	4.78%	19,836,715	16,824,966	3,011,749	20.54	410,724	0.00
7/1/2019	Valuation Basis	6.78%	N/A	N/A	N/A	99.99	0	0.00
PEMBROKE PARK COMM SUPP	112.664(1)(a)	6.50%	3,069,669	3,097,667	-27,998	25.42	85,303	65.73
General	112.664(1)(b)	4.50%	3,726,791	3,097,667	629,124	19.92	194,357	149.76
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	25.42	85,303	65.73
PEMBROKE PINES	112.664(1)(a)	6.00%	206,425,337	197,950,983	8,474,354	88.00	2,660,082	412.28
General	112.664(1)(b)	4.00%	263,942,760	197,950,983	65,991,777	88.00	8,063,037	332.42
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	88.00	2,660,082	412.28
PEMBROKE PINES	112.664(1)(a)	7.75%	900,783,499	686,503,222	214,280,277	19.75	33,437,669	119.60
Police And Fire	112.664(1)(b)	5.75%	1,135,934,990	686,503,222	449,431,768	15.75	52,169,473	186.60
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	19.75	33,437,669	119.60
PENSACOLA	112.664(1)(a)	7.75%	132,291,818	120,827,640	11,464,178	31.05	2,389,601	47.60
Fire	112.664(1)(b)	5.75%	166,133,278	120,827,640	45,305,638	19.64	5,520,671	110.00
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	31.05	2,389,601	47.60

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

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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%	136,434,444	104,468,611	31,965,833	22.13	4,978,986	117.00
Police	112.664(1)(b)	5.13%	177,273,783	104,468,611	72,805,172	17.11	7,940,635	186.50
10/1/2019	Valuation Basis	7.13%	N/A	N/A	N/A	22.13	4,978,986	117.00
PERRY	112.664(1)(a)	7.00%	4,704,568	3,730,991	973,577	23.74	314,921	48.20
Fire	112.664(1)(b)	5.00%	5,895,547	3,730,991	2,164,556	17.15	472,851	72.30
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	23.74	314,921	48.20
PERRY	112.664(1)(a)	7.50%	9,488,137	8,502,747	985,390	34.39	384,685	35.10
Police	112.664(1)(b)	5.50%	11,871,804	8,502,747	3,369,057	19.88	665,897	60.80
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	34.39	384,685	35.10
PINELLAS PARK	112.664(1)(a)	7.25%	76,351,468	65,863,021	10,488,447	29.65	2,604,675	47.20
Fire	112.664(1)(b)	5.25%	97,162,848	65,863,021	31,299,827	19.94	4,764,313	86.40
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	29.65	2,604,675	47.20
PINELLAS PARK	112.664(1)(a)	6.75%	93,825,685	92,333,404	1,492,281	93.08	2,287,750	15.59
General	112.664(1)(b)	4.75%	121,641,546	92,333,404	29,308,142	29.00	5,329,485	36.31
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	93.08	2,287,750	15.59
PINELLAS PARK	112.664(1)(a)	7.45%	70,837,780	70,397,294	440,486	99.99	1,659,069	22.36
Police	112.664(1)(b)	5.45%	92,134,099	70,397,294	21,736,805	32.25	3,790,429	51.08
10/1/2019	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,659,069	22.36
PLANT CITY	112.664(1)(a)	7.50%	67,774,237	48,359,615	19,414,622	18.56	3,877,151	48.90
Police And Fire	112.664(1)(b)	5.50%	85,460,943	48,359,615	37,101,328	14.85	5,591,647	70.40
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	18.56	3,877,151	48.90
PLANTATION	112.664(1)(a)	7.50%	216,361,636	177,091,461	39,270,175	22.58	10,195,088	33.85
General	112.664(1)(b)	5.50%	268,446,692	177,091,461	91,355,231	16.75	16,300,412	54.12
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	22.58	10,195,088	33.85

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

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PLANTATION	112.664(1)(a)	6.85%	216,563,847	171,223,933	45,339,914	19.42	9,010,566	80.10
Police	112.664(1)(b)	4.85%	267,528,815	171,223,933	96,304,882	15.50	13,687,042	121.67
10/1/2019	Valuation Basis	6.85%	N/A	N/A	N/A	19.42	9,010,566	80.10
PLANTATION (VOL)	112.664(1)(a)	7.08%	19,678,501	22,881,219	-3,202,718	99.99	0	0.00
Fire	112.664(1)(b)	5.08%	24,291,495	22,881,219	1,410,276	99.99	299,024	0.00
10/1/2019	Valuation Basis	7.08%	N/A	N/A	N/A	99.99	0	0.00
POMPANO BEACH	112.664(1)(a)	7.55%	279,090,717	191,862,824	87,227,893	17.33	10,848,025	30.63
General	112.664(1)(b)	5.55%	352,694,303	191,862,824	160,831,479	14.08	17,979,760	50.77
10/1/2019	Valuation Basis	7.55%	N/A	N/A	N/A	17.33	10,848,025	30.63
POMPANO BEACH	112.664(1)(a)	7.30%	351,449,439	245,063,938	106,385,501	14.00	11,526,296	71.56
Police And Fire	112.664(1)(b)	5.30%	430,335,312	245,063,938	185,271,374	12.00	18,306,675	113.65
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	13.00	10,831,455	67.24
PORT ORANGE	112.664(1)(a)	7.35%	49,758,067	32,285,024	17,473,043	14.51	2,829,900	93.60
Fire	112.664(1)(b)	5.35%	63,741,560	32,285,024	31,456,536	12.41	3,904,660	129.10
10/1/2019	Valuation Basis	7.35%	N/A	N/A	N/A	14.51	2,829,900	93.60
PORT ORANGE	112.664(1)(a)	7.00%	38,524,193	33,479,720	5,044,473	25.58	1,007,242	27.34
General	112.664(1)(b)	5.00%	47,707,702	33,479,720	14,227,982	17.33	1,953,237	53.01
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	23.66	1,127,102	30.59
PORT ORANGE	112.664(1)(a)	7.25%	54,870,495	41,000,175	13,870,320	16.33	3,561,224	73.28
Police	112.664(1)(b)	5.25%	70,849,927	41,000,175	29,849,752	13.68	5,068,191	104.29
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	16.33	3,561,224	73.28
PORT ST. LUCIE	112.664(1)(a)	7.30%	138,812,309	113,269,054	25,543,255	42.71	8,817,317	42.70
Police	112.664(1)(b)	5.30%	179,701,171	113,269,054	66,432,117	22.06	14,162,982	68.60
10/1/2019	Valuation Basis	7.30%	N/A	N/A	N/A	42.71	8,817,317	42.70
PUNTA GORDA	112.664(1)(a)	7.75%	16,556,847	15,590,496	966,351	99.99	719,807	34.30
Fire	112.664(1)(b)	5.75%	20,953,265	15,590,496	5,362,769	29.28	1,289,221	61.40
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	719,807	34.30

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PUNTA GORDA	112.664(1)(a)	7.00%	55,015,097	47,464,189	7,550,908	27.73	1,701,258	40.40
General	112.664(1)(b)	5.00%	67,631,639	47,464,189	20,167,450	21.45	2,832,523	67.20
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	27.73	1,701,258	40.40
PUNTA GORDA	112.664(1)(a)	7.00%	21,117,875	18,372,707	2,745,168	27.89	971,878	37.30
Police	112.664(1)(b)	5.00%	26,737,836	18,372,707	8,365,129	18.87	1,612,088	61.90
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	27.89	971,878	37.30
QUINCY	112.664(1)(a)	7.40%	10,799,686	8,001,834	2,797,852	14.62	561,367	73.90
Police And Fire	112.664(1)(b)	5.40%	13,297,017	8,001,834	5,295,183	12.29	751,855	99.00
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	14.62	561,367	73.90
RIVIERA BEACH	112.664(1)(a)	6.70%	86,102,401	94,522,170	-8,419,769	99.99	2,366,497	44.11
Fire	112.664(1)(b)	4.70%	106,434,418	94,522,170	11,912,248	28.33	4,955,216	92.36
10/1/2019	Valuation Basis	6.70%	N/A	N/A	N/A	99.99	2,366,497	44.11
RIVIERA BEACH	112.664(1)(a)	7.25%	108,264,307	124,414,122	-16,149,815	99.99	2,183,274	29.62
General	112.664(1)(b)	5.25%	132,522,279	124,414,122	8,108,157	39.67	4,542,916	61.63
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,183,274	29.62
RIVIERA BEACH	112.664(1)(a)	7.50%	82,261,466	78,632,388	3,629,078	99.99	2,559,899	25.70
Police	112.664(1)(b)	5.50%	102,925,841	78,632,388	24,293,453	23.75	4,657,716	46.77
9/30/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,371,428	23.81
ROCKLEDGE	112.664(1)(a)	7.80%	15,141,304	12,122,748	3,018,556	17.10	743,354	40.44
Fire	112.664(1)(b)	5.80%	18,984,182	12,122,748	6,861,434	14.07	1,177,634	64.07
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	17.10	743,354	40.44
ROCKLEDGE	112.664(1)(a)	7.80%	19,766,820	17,336,944	2,429,876	18.74	1,017,351	20.85
General	112.664(1)(b)	5.80%	24,873,304	17,336,944	7,536,360	15.13	1,704,016	34.93
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	18.74	1,017,351	20.85
ROCKLEDGE	112.664(1)(a)	7.80%	16,328,741	15,591,866	736,875	23.49	599,077	27.08
Police	112.664(1)(b)	5.80%	20,506,892	15,591,866	4,915,026	18.06	1,150,632	52.02
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	23.49	599,077	27.08

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SAFETY HARBOR	112.664(1)(a)	7.00%	7,697,964	9,801,225	-2,103,261	30.44	389,448	24.58
Fire	112.664(1)(b)	5.00%	11,001,239	9,801,225	1,200,014	23.67	1,108,219	69.95
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	30.44	538,277	33.97
SAINT AUGUSTINE	112.664(1)(a)	7.50%	13,779,064	13,730,503	48,561	99.99	533,131	25.40
Fire	112.664(1)(b)	5.50%	17,570,741	13,730,503	3,840,238	29.72	911,483	43.43
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	533,131	25.40
SAINT AUGUSTINE	112.664(1)(a)	7.60%	52,918,439	43,859,324	9,059,115	19.70	3,123,912	28.07
General	112.664(1)(b)	5.60%	68,304,588	43,859,324	24,445,264	15.57	5,260,934	47.28
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	19.70	3,123,912	28.07
SAINT AUGUSTINE	112.664(1)(a)	7.60%	22,059,758	21,388,513	671,245	28.02	774,439	20.95
Police	112.664(1)(b)	5.60%	28,394,808	21,388,513	7,006,295	20.24	1,279,535	34.61
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	28.02	774,439	20.95
SAINT CLOUD	112.664(1)(a)	7.75%	60,236,239	62,097,243	-1,861,004	99.99	2,213,788	15.73
General	112.664(1)(b)	5.75%	76,651,661	62,097,243	14,554,418	29.25	4,444,888	31.59
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,213,788	15.73
SAINT CLOUD	112.664(1)(a)	7.80%	65,644,104	54,848,354	10,795,750	41.63	4,556,293	43.09
Police And Fire	112.664(1)(b)	5.80%	84,719,608	54,848,354	29,871,254	22.09	7,397,529	69.96
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	41.63	4,556,293	43.09
SAINT JOHNS RIVER PW PK	112.664(1)(a)	6.00%	169,806,566	162,012,613	7,793,953	26.92	3,908,197	999.99
General	112.664(1)(b)	4.00%	202,967,635	162,012,613	40,955,022	17.92	44,396,517	999.99
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	26.92	3,908,197	999.99
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	367,901,593	261,280,711	106,620,882	18.42	19,702,907	58.86
Fire	112.664(1)(b)	6.00%	455,047,996	261,280,711	193,767,285	15.00	30,612,145	91.45
10/1/2019	Valuation Basis	8.00%	N/A	N/A	N/A	18.42	19,702,907	58.86
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	23,580,994	15,486,635	8,094,359	17.27	1,488,167	35.50
General	112.664(1)(b)	6.00%	29,399,995	15,486,635	13,913,360	14.32	2,088,241	49.90
10/1/2019	Valuation Basis	8.00%	N/A	N/A	N/A	17.27	1,488,167	35.50

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SAINT PETE BEACH	112.664(1)(a)	7.55%	22,937,137	14,932,776	8,004,361	16.60	1,288,031	60.20
Fire	112.664(1)(b)	5.55%	29,687,136	14,932,776	14,754,360	13.83	1,880,105	88.00
10/1/2019	Valuation Basis	7.55%	N/A	N/A	N/A	16.60	1,288,031	60.20
SAINT PETE BEACH	112.664(1)(a)	7.50%	16,821,731	12,485,896	4,335,835	15.40	582,344	58.60
General	112.664(1)(b)	5.50%	20,786,766	12,485,896	8,300,870	12.85	826,991	83.20
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	15.40	582,344	58.60
SAINT PETE BEACH	112.664(1)(a)	7.00%	18,552,768	11,658,891	6,893,877	12.64	758,798	999.99
Police	112.664(1)(b)	5.00%	23,310,330	11,658,891	11,651,439	11.05	979,957	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	12.64	758,798	999.99
SAINT PETERSBURG	112.664(1)(a)	7.50%	256,346,610	269,215,697	-12,869,087	28.00	2,786,933	12.40
Fire	112.664(1)(b)	5.50%	317,486,546	269,215,697	48,270,849	20.00	7,647,120	34.00
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	30.00	2,773,407	12.30
SAINT PETERSBURG	112.664(1)(a)	7.60%	493,104,894	433,830,476	59,274,418	21.00	13,531,360	14.87
General	112.664(1)(b)	5.60%	619,601,605	433,830,476	185,771,129	17.00	28,296,625	31.10
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	22.00	14,176,056	15.58
SAINT PETERSBURG	112.664(1)(a)	7.85%	466,289,181	427,510,315	38,778,866	23.00	4,509,325	10.49
Police	112.664(1)(b)	5.85%	592,386,203	427,510,315	164,875,888	18.00	16,788,722	39.04
10/1/2019	Valuation Basis	7.85%	N/A	N/A	N/A	23.00	5,553,638	12.92
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	22,419,923	22,256,948	162,975	31.42	1,025,467	29.80
Fire	112.664(1)(b)	5.00%	32,653,892	22,256,948	10,396,944	23.78	2,845,205	82.68
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	31.42	1,067,905	31.03
SANFORD	112.664(1)(a)	7.50%	36,013,150	34,636,694	1,376,456	99.99	1,047,160	30.30
Fire	112.664(1)(b)	5.50%	45,479,452	34,636,694	10,842,758	27.49	2,091,991	60.40
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,047,160	30.30
SANFORD	112.664(1)(a)	7.00%	49,192,659	48,198,309	994,350	99.99	792,293	21.50
Police	112.664(1)(b)	5.00%	62,311,575	48,198,309	14,113,266	24.54	2,092,238	56.90
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	792,293	21.50



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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SANIBEL	112.664(1)(a)	6.75%	34,256,682	32,178,191	2,078,491	27.86	906,967	109.20
General	112.664(1)(b)	4.75%	42,704,832	32,178,191	10,526,641	18.73	1,487,528	179.20
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	27.86	906,967	109.20
SANIBEL	112.664(1)(a)	7.50%	27,219,997	20,709,889	6,510,108	24.14	1,563,307	79.60
Police	112.664(1)(b)	5.50%	35,270,022	20,709,889	14,560,133	17.96	2,410,651	122.74
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	24.14	1,563,307	79.60
SARASOTA	112.664(1)(a)	6.85%	180,952,074	155,511,575	25,440,499	21.50	6,716,715	0.00
Fire	112.664(1)(b)	4.85%	227,010,225	155,511,575	71,498,650	16.50	23,704,841	0.00
9/30/2019	Valuation Basis	6.85%	N/A	N/A	N/A	20.83	9,487,309	0.00
SARASOTA	112.664(1)(a)	6.90%	209,995,071	154,601,485	55,393,586	16.92	7,691,375	72.36
General	112.664(1)(b)	4.90%	262,397,323	154,601,485	107,795,838	13.92	12,639,138	118.92
9/30/2019	Valuation Basis	6.90%	N/A	N/A	N/A	16.92	7,691,375	72.36
SARASOTA	112.664(1)(a)	7.00%	283,133,329	247,380,144	35,753,185	28.17	8,342,436	60.93
Police	112.664(1)(b)	5.00%	369,282,427	247,380,144	121,902,283	19.92	16,587,661	121.15
9/30/2019	Valuation Basis	7.00%	N/A	N/A	N/A	28.17	8,342,436	60.93
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	6.75%	407,549,199	379,443,832	28,105,367	80.00	10,049,127	9.14
General	112.664(1)(b)	4.75%	481,437,112	379,443,832	101,993,280	30.68	24,566,860	22.34
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	80.00	10,049,127	9.14
SARASOTA-MANATEE AIRPORT	112.664(1)(a)	5.75%	30,294,936	24,485,305	5,809,631	87.00	1,071,006	33.70
General	112.664(1)(b)	3.75%	37,623,701	24,485,305	13,138,396	87.00	2,122,974	66.80
10/1/2019	Valuation Basis	5.75%	N/A	N/A	N/A	87.00	1,071,006	33.70
SATELLITE BEACH	112.664(1)(a)	7.00%	9,047,561	7,637,368	1,410,193	18.76	444,518	148.48
General	112.664(1)(b)	5.00%	10,933,535	7,637,368	3,296,167	14.57	3,240,699	999.99
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	19.45	306,989	102.54
SATELLITE BEACH	112.664(1)(a)	7.00%	25,780,267	19,570,354	6,209,913	17.46	1,038,381	42.15
Police And Fire	112.664(1)(b)	5.00%	32,329,185	19,570,354	12,758,831	14.43	1,850,541	75.11
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	17.85	1,172,996	47.61

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SEBASTIAN	112.664(1)(a)	7.20%	19,905,138	15,814,119	4,091,019	26.12	1,075,068	38.30
Police	112.664(1)(b)	5.20%	25,672,262	15,814,119	9,858,143	18.57	1,663,303	59.20
10/1/2019	Valuation Basis	7.20%	N/A	N/A	N/A	26.12	1,075,068	38.30
SEBRING	112.664(1)(a)	7.60%	16,616,131	13,402,321	3,213,810	21.12	779,954	251.90
Fire	112.664(1)(b)	5.60%	21,075,508	13,402,321	7,673,187	16.42	1,144,136	369.40
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	21.12	779,954	251.90
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%	43,570,712	38,096,060	5,474,652	27.73	1,609,856	36.90
Fire	112.664(1)(b)	5.75%	54,102,170	38,096,060	16,006,110	18.51	2,756,494	63.30
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	27.73	1,609,856	36.90
SOUTH BROWARD HOSPITAL (aka Me General	112.664(1)(a)	6.75%	839,221,674	684,271,740	154,949,934	48.26	37,768,796	11.44
	112.664(1)(b)	4.75%	1,085,678,095	684,271,740	401,406,355	21.29	77,970,821	23.63
5/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	80.00	38,722,750	11.73
SOUTH MIAMI [GP] General	112.664(1)(a)	7.38%	41,240,847	43,646,667	-2,405,820	99.99	1,075,854	15.69
	112.664(1)(b)	5.38%	53,975,306	43,646,667	10,328,639	30.83	2,272,854	33.14
10/1/2019	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,075,854	15.69
SOUTH MIAMI [GP] Police	112.664(1)(a)	7.38%	41,240,847	43,646,667	-2,405,820	99.99	1,075,854	15.69
	112.664(1)(b)	5.38%	53,975,306	43,646,667	10,328,639	30.83	2,272,854	33.14
10/1/2019	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,075,854	15.69
SOUTH PASADENA Fire	112.664(1)(a)	7.50%	9,453,702	6,598,065	2,855,637	15.87	605,069	43.30
	112.664(1)(b)	5.50%	11,698,915	6,598,065	5,100,850	13.16	864,547	62.00
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	15.87	605,069	43.30
SOUTH WALTON FCD Fire	112.664(1)(a)	7.25%	54,504,380	54,052,805	451,575	99.99	2,690,170	35.00
	112.664(1)(b)	5.25%	70,235,294	54,052,805	16,182,489	30.96	4,862,144	65.00
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,690,170	35.00

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
Southeast Volusia County Hospital Dist	112.664(1)(a)	6.50%	36,806,472	49,907,131	-13,100,659	75.00	0	0.00
General	112.664(1)(b)	4.50%	45,449,416	49,907,131	-4,457,715	75.00	0	0.00
1/1/2020	Valuation Basis	6.50%	N/A	N/A	N/A	75.00	0	0.00
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	46,256,848	41,415,790	4,841,058	23.35	2,257,634	42.02
Fire	112.664(1)(b)	5.00%	60,020,223	41,415,790	18,604,433	18.46	5,167,744	96.19
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	23.35	2,257,634	42.02
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%	12,441,437	9,730,476	2,710,961	15.67	460,766	31.36
General	112.664(1)(b)	5.50%	15,045,919	9,730,476	5,315,443	12.83	642,126	43.70
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	15.67	460,766	31.36
STARKE	112.664(1)(a)	7.25%	4,853,485	4,469,865	383,620	99.99	188,856	31.48
Police	112.664(1)(b)	5.25%	6,157,363	4,469,865	1,687,498	23.33	358,222	59.72
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	188,856	31.48
SUNRISE	112.664(1)(a)	7.80%	199,233,450	146,249,304	52,984,146	16.65	8,758,775	64.96
Fire	112.664(1)(b)	5.80%	258,317,168	146,249,304	112,067,864	13.95	13,960,491	103.54
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	16.65	8,758,775	64.96
SUNRISE	112.664(1)(a)	7.25%	326,887,734	224,077,061	102,810,673	15.67	18,240,916	46.75
General	112.664(1)(b)	5.25%	412,138,520	224,077,061	188,061,459	13.17	26,631,484	68.25
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	15.67	18,240,916	46.75
SUNRISE	112.664(1)(a)	7.65%	228,323,472	158,635,415	69,688,057	18.25	13,432,826	71.22
Police	112.664(1)(b)	5.65%	297,118,939	158,635,415	138,483,524	14.92	20,665,924	109.57
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	18.25	13,432,826	71.22

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SURFSIDE [GP]	112.664(1)(a)	7.25%	27,531,518	24,188,592	3,342,926	99.99	1,794,467	27.09
General	112.664(1)(b)	5.25%	36,608,947	24,188,592	12,420,355	25.08	3,071,752	46.37
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,794,467	27.09
SURFSIDE [GP]	112.664(1)(a)	7.25%	27,531,518	24,188,592	3,342,926	99.99	1,794,467	27.09
Police	112.664(1)(b)	5.25%	36,608,947	24,188,592	12,420,355	25.08	3,071,752	46.37
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,794,467	27.09
SWEETWATER	112.664(1)(a)	7.50%	13,074,783	11,964,676	1,110,107	31.92	1,155,531	37.55
Police	112.664(1)(b)	5.50%	16,298,693	11,964,676	4,334,017	19.75	1,830,694	59.49
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	31.92	1,155,531	37.55
TALLAHASSEE [GPF]	112.664(1)(a)	7.50%	286,119,000	217,526,000	68,593,000	23.25	10,290,000	69.19
Fire	112.664(1)(b)	5.50%	371,842,000	217,526,000	154,316,000	17.67	19,002,000	127.77
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	23.25	10,290,000	69.19
TALLAHASSEE [GPF]	112.664(1)(a)	7.50%	1,297,843,000	1,145,742,000	152,101,000	34.25	34,172,000	29.43
General	112.664(1)(b)	5.50%	1,683,861,000	1,145,742,000	538,119,000	21.08	76,809,000	66.15
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	34.25	34,172,000	29.43
TALLAHASSEE [GPF]	112.664(1)(a)	7.50%	403,459,000	342,855,000	60,604,000	29.00	12,549,000	51.36
Police	112.664(1)(b)	5.50%	530,246,000	342,855,000	187,391,000	20.08	25,535,000	104.51
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	29.00	12,549,000	51.36
TAMARAC	112.664(1)(a)	7.82%	108,429,602	111,861,788	-3,432,186	41.48	3,197,748	31.56
Fire	112.664(1)(b)	5.82%	141,339,651	111,861,788	29,477,863	24.40	7,346,637	72.52
10/1/2019	Valuation Basis	7.82%	N/A	N/A	N/A	30.20	5,223,505	51.56
TAMARAC	112.664(1)(a)	8.06%	49,631,902	54,495,451	-4,863,549	99.99	988,770	14.53
General	112.664(1)(b)	6.06%	61,086,661	54,495,451	6,591,210	22.69	2,439,872	35.85
10/1/2019	Valuation Basis	8.06%	N/A	N/A	N/A	27.52	1,877,458	27.58
TAMARAC	112.664(1)(a)	6.50%	9,495,680	5,643,400	3,852,280	7.42	871,760	0.00
Police	112.664(1)(b)	4.50%	11,057,702	5,643,400	5,414,302	6.83	1,128,108	0.00
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	7.42	871,760	0.00

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
TAMARAC - ELECTED	112.664(1)(a)	7.00%	53,623,634	55,229,412	-1,605,778	32.22	2,858,436	41.34
General	112.664(1)(b)	5.00%	68,125,279	55,229,412	12,895,867	22.06	4,273,608	61.80
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	32.22	2,858,436	41.34
TAMPA	112.664(1)(a)	7.80%	814,905,631	715,148,873	99,756,758	27.46	19,506,222	12.40
General	112.664(1)(b)	5.80%	1,011,743,507	715,148,873	296,594,634	18.37	38,450,773	24.30
10/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	27.46	19,506,222	12.40
TAMPA	112.664(1)(a)	8.50%	1,372,802,147	1,268,121,262	104,680,885	35.13	49,872,305	36.64
Police And Fire	112.664(1)(b)	6.50%	1,690,862,942	1,268,121,262	422,741,680	19.95	92,440,836	67.91
10/1/2019	Valuation Basis	8.50%	N/A	N/A	N/A	35.13	49,872,305	36.64
TAMPA PF (STAFF)	112.664(1)(a)	0.00%	0	0	0	99.99	107,365	26.31
General	112.664(1)(b)	0.00%	0	0	0	99.99	205,396	50.34
10/1/2018	Valuation Basis	0.00%	N/A	N/A	N/A	99.99	107,365	26.31
TARPON SPRINGS	112.664(1)(a)	7.75%	30,948,998	27,299,155	3,649,843	31.90	1,273,220	48.80
Fire	112.664(1)(b)	5.75%	39,509,980	27,299,155	12,210,825	20.49	2,249,819	86.10
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	31.90	1,273,220	48.80
TARPON SPRINGS	112.664(1)(a)	7.50%	33,006,203	29,037,340	3,968,863	32.89	1,153,395	32.80
Police	112.664(1)(b)	5.50%	41,966,632	29,037,340	12,929,292	20.49	2,130,547	60.61
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	32.89	1,153,395	32.80
TAVARES	112.664(1)(a)	7.25%	8,756,988	8,304,124	452,864	99.99	450,874	27.42
Fire	112.664(1)(b)	5.25%	11,433,646	8,304,124	3,129,522	36.12	848,106	51.57
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	450,874	27.42
TAVARES	112.664(1)(a)	7.75%	15,178,988	13,370,135	1,808,853	56.82	759,764	47.85
Police	112.664(1)(b)	5.75%	19,886,036	13,370,135	6,515,901	23.54	1,342,279	84.52
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	56.82	759,764	47.85
TEMPLE TERRACE	112.664(1)(a)	7.50%	38,344,865	28,518,012	9,826,853	22.29	2,227,126	56.80
Fire	112.664(1)(b)	5.50%	49,439,389	28,518,012	20,921,377	17.00	3,308,159	84.40
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	22.29	2,227,126	56.80

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

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TEMPLE TERRACE	112.664(1)(a)	7.50%	49,403,747	29,138,982	20,264,765	13.63	2,928,430	101.20
Police	112.664(1)(b)	5.50%	63,895,628	29,138,982	34,756,646	11.78	4,095,978	141.50
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	13.63	2,928,430	101.20
TEQUESTA	112.664(1)(a)	7.00%	6,249,987	6,211,730	38,257	99.99	620,779	16.06
General	112.664(1)(b)	5.00%	8,097,321	6,211,730	1,885,591	30.17	1,134,100	29.34
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	620,779	16.06
TEQUESTA [PF]	112.664(1)(a)	7.00%	13,253,864	11,572,288	1,681,576	99.99	739,103	40.62
Fire	112.664(1)(b)	5.00%	16,992,414	11,572,288	5,420,126	30.50	1,318,994	72.49
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	739,103	40.62
TEQUESTA [PF]	112.664(1)(a)	7.00%	4,672,055	5,649,465	-977,410	99.99	357,740	28.24
Police	112.664(1)(b)	5.00%	5,900,246	5,649,465	250,781	30.50	532,681	42.05
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	357,740	28.24
TITUSVILLE	112.664(1)(a)	7.75%	65,413,423	61,671,199	3,742,224	38.89	2,029,042	15.00
General	112.664(1)(b)	5.75%	79,825,798	61,671,199	18,154,599	19.29	3,573,144	26.50
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	38.89	2,029,042	15.00
TITUSVILLE	112.664(1)(a)	7.75%	67,378,861	62,614,414	4,764,447	30.71	2,075,846	26.40
Police And Fire	112.664(1)(b)	5.75%	84,664,741	62,614,414	22,050,327	19.57	3,870,040	49.20
10/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	30.71	2,075,846	26.40
TRI-COUNTY TRANSIT (ATU-1596)	112.664(1)(a)	7.40%	158,976,276	156,250,404	2,725,872	99.00	4,029,267	19.12
General	112.664(1)(b)	5.40%	196,532,456	156,250,404	40,282,052	24.42	8,005,182	37.99
10/1/2019	Valuation Basis	7.40%	N/A	N/A	N/A	99.00	4,029,267	19.12
UMATILLA	112.664(1)(a)	7.00%	1,488,593	2,126,521	-637,928	47.56	26,182	6.49
Police	112.664(1)(b)	5.00%	2,087,453	2,126,521	-39,068	27.45	154,945	38.42
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	47.56	26,182	6.49
VALPARAISO	112.664(1)(a)	7.00%	2,114,028	3,038,061	-924,033	38.04	52,461	13.92
Police And Fire	112.664(1)(b)	5.00%	2,856,021	3,038,061	-182,040	26.93	202,732	53.78
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	38.04	67,377	17.87

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

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VENICE	112.664(1)(a)	7.00%	42,695,317	26,316,843	16,378,474	12.85	2,517,301	125.60
Fire	112.664(1)(b)	5.00%	53,758,141	26,316,843	27,441,298	11.24	3,446,142	172.00
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	12.85	2,517,301	125.60
VENICE	112.664(1)(a)	7.00%	43,667,030	37,905,895	5,761,135	21.83	863,966	256.10
Police	112.664(1)(b)	5.00%	54,200,060	37,905,895	16,294,165	16.39	1,563,961	463.60
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	21.83	863,966	256.10
VERO BEACH	112.664(1)(a)	6.00%	8,198,570	7,618,187	580,383	21.08	241,271	0.00
Fire	112.664(1)(b)	4.00%	9,696,056	7,618,187	2,077,869	15.33	415,589	0.00
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	21.08	241,271	0.00
VERO BEACH	112.664(1)(a)	6.50%	111,587,866	96,425,798	15,162,068	20.21	3,069,174	36.47
General	112.664(1)(b)	4.50%	138,063,656	96,425,798	41,637,858	15.63	7,195,851	85.51
10/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	20.21	3,069,174	36.47
VERO BEACH	112.664(1)(a)	7.65%	48,288,930	43,697,336	4,591,594	33.73	1,275,054	35.00
Police	112.664(1)(b)	5.65%	61,134,121	43,697,336	17,436,785	20.29	2,512,204	69.00
10/1/2019	Valuation Basis	7.65%	N/A	N/A	N/A	33.73	1,275,054	35.00
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	6.75%	18,093,051	16,970,487	1,122,564	55.67	282,111	16.86
General	112.664(1)(b)	4.75%	23,680,251	16,970,487	6,709,764	22.42	757,568	45.28
10/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	55.67	282,111	16.86
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.70%	30,766,565	26,428,153	4,338,412	99.99	1,656,014	30.87
Police And Fire	112.664(1)(b)	5.70%	41,023,725	26,428,153	14,595,572	26.84	3,045,542	56.77
10/1/2019	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	1,656,014	30.87
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.25%	28,902,543	27,075,734	1,826,809	27.36	978,039	59.52
General	112.664(1)(b)	4.25%	38,197,294	27,075,734	11,121,560	19.86	3,366,077	204.84
10/1/2019	Valuation Basis	6.25%	N/A	N/A	N/A	27.36	978,039	59.52
VILLAGE OF PALM SPRINGS	112.664(1)(a)	7.25%	32,321,724	31,978,903	342,821	99.99	497,870	30.96
Police And Fire	112.664(1)(b)	5.25%	42,489,083	31,978,903	10,510,180	26.17	1,489,823	92.65
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	497,870	30.96

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VOLUSIA COUNTY (VOL)	112.664(1)(a)	4.25%	1,823,316	5,219,225	-3,395,909	100.00	0	0.00
Fire	112.664(1)(b)	2.25%	2,350,070	5,219,225	-2,869,155	100.00	0	0.00
10/1/2019	Valuation Basis	4.25%	N/A	N/A	N/A	100.00	0	0.00
WAUCHULA	112.664(1)(a)	7.00%	16,714,674	19,503,651	-2,788,977	35.83	415,703	14.98
General And Police	112.664(1)(b)	5.00%	21,741,880	19,503,651	2,238,229	24.76	1,121,410	40.41
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	35.83	415,703	14.98
WEST MANATEE FCD	112.664(1)(a)	7.50%	18,779,944	18,758,137	21,807	99.99	1,200,384	41.40
Fire	112.664(1)(b)	5.50%	26,748,659	18,758,137	7,990,522	40.69	2,433,132	84.10
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,200,384	41.40
WEST MELBOURNE	112.664(1)(a)	6.95%	16,325,252	15,705,656	619,596	99.99	787,555	28.69
Police	112.664(1)(b)	4.95%	21,731,445	15,705,656	6,025,789	28.12	1,510,918	55.02
10/1/2019	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	787,555	28.69
WEST PALM BEACH	112.664(1)(a)	7.50%	310,251,565	233,874,933	76,376,632	13.83	12,685,419	60.04
Fire	112.664(1)(b)	5.50%	365,805,773	233,874,933	131,930,840	12.00	17,958,191	85.00
9/30/2019	Valuation Basis	7.50%	N/A	N/A	N/A	14.00	12,519,698	59.26
WEST PALM BEACH	112.664(1)(a)	7.50%	42,160,309	45,801,302	-3,640,993	99.99	147,498	14.43
General	112.664(1)(b)	5.50%	51,659,833	45,801,302	5,858,531	26.92	1,419,950	138.96
9/30/2019	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	362,984	35.52
WEST PALM BEACH	112.664(1)(a)	7.63%	408,293,394	383,442,225	24,851,169	99.99	8,999,691	34.79
Police	112.664(1)(b)	5.63%	496,676,814	383,442,225	113,234,589	23.33	18,666,790	72.16
9/30/2019	Valuation Basis	7.63%	N/A	N/A	N/A	99.99	8,999,691	34.79
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%	2,346,284	2,460,848	-114,564	21.67	144,416	27.04
Police	112.664(1)(b)	5.00%	2,958,615	2,460,848	497,767	16.80	284,574	53.29
10/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	21.67	149,423	27.98



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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
WILTON MANORS (VOL)	112.664(1)(a)	6.00%	1,675,777	1,808,683	-132,906	16.67	94,996	0.00
Fire	112.664(1)(b)	4.00%	2,093,088	1,808,683	284,405	13.67	128,657	0.00
10/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	16.67	94,996	0.00
WILTON MANORS [GP]	112.664(1)(a)	6.90%	38,381,343	27,173,363	11,207,980	14.42	1,714,093	381.69
General	112.664(1)(b)	4.90%	47,808,139	27,173,363	20,634,776	12.17	2,500,485	556.81
10/1/2019	Valuation Basis	6.90%	N/A	N/A	N/A	14.42	1,714,093	381.69
WILTON MANORS [GP]	112.664(1)(a)	6.90%	38,381,343	27,173,363	11,207,980	14.42	1,714,093	381.69
Police	112.664(1)(b)	4.90%	47,808,139	27,173,363	20,634,776	12.17	2,500,485	556.81
10/1/2019	Valuation Basis	6.90%	N/A	N/A	N/A	14.42	1,714,093	381.69
WINTER GARDEN	112.664(1)(a)	7.25%	33,521,944	30,279,426	3,242,518	99.99	1,476,630	16.45
General	112.664(1)(b)	5.25%	42,981,169	30,279,426	12,701,743	23.35	2,655,242	29.59
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,476,630	16.45
WINTER GARDEN	112.664(1)(a)	7.25%	43,132,051	44,527,925	-1,395,874	99.99	1,898,558	20.57
Police And Fire	112.664(1)(b)	5.25%	56,642,485	44,527,925	12,114,560	40.43	3,888,626	42.15
10/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,898,558	20.57
WINTER HAVEN	112.664(1)(a)	7.60%	40,154,158	33,853,569	6,300,589	37.88	1,837,133	46.75
Fire	112.664(1)(b)	5.60%	50,943,012	33,853,569	17,089,443	21.04	3,142,798	79.99
10/1/2019	Valuation Basis	7.60%	N/A	N/A	N/A	37.88	1,837,133	46.75
WINTER HAVEN	112.664(1)(a)	7.20%	88,081,508	73,139,622	14,941,886	21.62	3,150,073	40.12
General	112.664(1)(b)	5.20%	109,005,376	73,139,622	35,865,754	16.15	4,850,776	61.79
10/1/2019	Valuation Basis	7.20%	N/A	N/A	N/A	21.62	3,150,073	40.12
WINTER HAVEN	112.664(1)(a)	7.45%	39,999,074	35,070,939	4,928,135	32.77	1,376,671	31.12
Police	112.664(1)(b)	5.45%	50,712,557	35,070,939	15,641,618	19.76	2,528,677	57.16
10/1/2019	Valuation Basis	7.45%	N/A	N/A	N/A	32.77	1,376,671	31.12
WINTER PARK	112.664(1)(a)	7.50%	67,170,243	58,581,819	8,588,424	41.42	2,888,567	56.41
Fire	112.664(1)(b)	5.50%	87,424,652	58,581,819	28,842,833	22.42	5,206,252	101.67
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	41.42	2,888,567	56.41

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

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
WINTER PARK	112.664(1)(a)	7.50%	69,158,073	54,045,340	15,112,733	24.42	3,347,059	70.45
Police	112.664(1)(b)	5.50%	90,280,577	54,045,340	36,235,237	18.25	5,489,625	115.55
10/1/2019	Valuation Basis	7.50%	N/A	N/A	N/A	24.42	3,347,059	70.45
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:** 488

# **APPENDIX I**

## **INVENTORY**

**of**

## **SCHOOL BOARD EARLY RETIREMENT PROGRAMS (ERP)**

### Appendix I – Inventory of School Board ERPs

Sections 1012.685 and 1012.87, Florida Statutes, allow school boards and community colleges to supplement the early retirement income payable from the FRS to retiring school personnel. The benefits provided are usually equal to the amount of the reduction in monthly benefits resulting from retirement under the FRS prior to age 62. The participant must have applied for FRS early retirement, in addition to the many other requirements, to be eligible for the early retirement benefit.

The following is an inventory of reporting school board early retirement programs with their effective dates and a brief description of the plan:

<b>School Board District</b>	<b>Effective Date</b>	<b>Plan Description</b>
Alachua County (Closed)	01/01/84	Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61.
Hillsborough County (Closed)	08/01/84	Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60.
Martin County (Closed)	07/01/89	Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two years of becoming eligible for the supplemental benefit to receive any benefits from this plan.
Miami-Dade County (Closed)	07/01/84	Provides for benefits upon retirement at any time on or after attaining age 55, but before the age of 62, and upon completion of 25, 26 or 27 years of FRS service.
Monroe County (Closed)	07/01/92	Provides for benefits on or after the attainment of age 55, but before age 62, and the completion of 25, but less than 30, years of creditable service.
Pasco County (Closed)	07/01/83	Provides for benefits to participants who are at least age 50 but less than age 62 and with 25 or more years of service.

## APPENDIX J

### INVENTORY OF MUNICIPALITIES

This display is a listing of municipalities and the type of retirement plan alternatives they may offer their employees.

<u>ABBREVIATION</u>	<u>DESCRIPTION</u>
CL.....	Closed plan
FR.....	Frozen plan
TER.....	Terminated plan
VOL.....	Covers volunteer employees
SUP.....	Supplemental plan
DB.....	Defined Benefit
DC.....	Defined Contribution
FRS*.....	Florida Retirement System
SS.....	Social Security

The following numbers are used in the OTHER category:

<u>NUMBER</u>	<u>DESCRIPTION</u>
1 -----	ICMA – Executive Program through International City Managers Association
2 -----	Deferred compensation plan.
3 -----	IRA and/or SEP (Simplified Employee Pension Plan) account.
4 -----	Opted-out of the FRS effective 12-31-95 for all new employees. Persons employed by this agency on or after Jan. 1, 1996, will not be eligible to participate in the FRS and must participate in the agency's local plan.
5 -----	Awaiting survey response.

\* All FRS members have Social Security Coverage.

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

Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Alachua											X	X					X	5		FF = Alachua County
Alford											X				X					
Altamonte Springs			X	X							X	X					X	5		FRS opt-out (1/96)
Altha											X	X					X	5		
Anna Maria									X	X	X	X					X	5		FF = W. Manatee FCD PO = Manatee County
Apalachicola											X	X			X	X		5		FF = vol
Apopka		X	X	X													X	5		
Arcadia		X	X	X														5		
Archer									X		X		X		X					
Astatula									X	X	X	X					X	5		
Atlantic Beach			CL	X									X		X	X		5		FF = City of Jacksonville
Atlantis				CL							X	X					X	5		FF = Palm Beach County
Auburndale		X	CL	X			X						X	X	X	X		5		Gen EEs hired prior to 10/1/2006 under DB. Gen EEs hired 10/1/2006 or later have DC.
Aventura				X		X	X										X	5		FF = Miami-Dade County
Avon Park		X		X		X			X		X						X	5		FRS opt-out (1/96)
Bal Harbour Village			X	X														5		FF = Miami-Dade County
Baldwin																	X	5	X	FF = City of Jacksonville
Bartow		X	X	X		X	X	X					X	X	X	X		5		
Bascom																		5	X	
Bay Harbor Islands			X	X													X	5		FF = Miami-Dade County
Bay Lake																		5	X	No paid employees
Bell																		5	X	
Belle Glade			X										X		X					PO & FF = Palm Beach County
Belle Isle														X	X			5	X	
Belleair				X			X											5		
Belleair Beach							X				X						X	5		FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)
Belleair Bluffs		CL					X											5		FF = City of Largo PO = Pinellas County
Belleair Shore																		5	X	Only 1 employee
Belleview																			X	PO Share Plan
Beverly Beach														X					X	
Biscayne Park											X	X					X	5		
Blountstown										X	X	X					X	5		
Boca Raton		X	X	X					X								X	5		GE: Separate DB plan for Exec
Bonifay													X		X	X		5	X	FF = vol
Bonita Springs									X	X	X	X					X	5		
Bowling Green					X	X	X										X	5		
Boynton Beach		X	X	X					X								X	5		
Bradenton		X		X					X		X		X	X	X	X				
Bradenton Beach						X	X											5		
Branford																	X	5	X	FF = vol
Briny Breezes														X				5	X	
Bristol										X	X			X	X					Only E w/ cvg is City Clerk

Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Bronson													X		X			5	X	
Brooker																	X	5	X	
Brooksville		X		X					X		X						X	5		
Bunnell		VOL									X	X	X		X	X		5		Employees are offered option to participate in deferred comp plan
Bushnell			CL	X			X				X	X					X	5		FRS opt-out (1/96)
Callahan									X		X						X	5		
Callaway									X	X	X									PO = Bay County
Campbellton															X			5	X	FF = vol
Cape Canaveral							X						X		X			5		FF = vol PO = Brevard County
Cape Coral		X	X	X			X										X	5		DC optional
Carrabelle									X		X	X					X	5		
Caryville																			X	
Casselberry		X		X					X	X	X	X					X	5		FRS opt-out (1/96)
Cedar Key						X	X	X				X					X	5		
Center Hill											X	X								
Century																	X	5	X	PO & FF = Escambia County
Chattahoochee		X							X		X	X					X	5		
Chiefland									X	X	X	X					X	5		
Chipley									X	X	X	X					X	5		
Cinco Bayou							X								X			5		PO = Okaloosa County
Clearwater		CL	X	X													X	5		SS cvg if hired prior to certain date FF have current & closed DB plans
Clermont		X		X			X						X	X	X	X				
Clewiston			X	CL								X					X	5		FF = vol
Cloud Lake															X				X	PO & FF = Palm Beach County
Cocoa		X	CL	X			X				X		X	X	X	X		5		
Cocoa Beach		X	X	X									X	X	X			5		
Coconut Creek							X	X	X	X	X	X					X	5		FF = City of Margate
Coleman									X		X	X			X			5		
Cooper City		CL	CL	CL							X						X	5		PO & FF = Broward County; Separate closed DB plan for management
Coral Gables		X	X	X													X	5		No SS cvg on FF FF Share Plan PO Share Plan
Coral Springs		X	CL	X													X	5		Money Purchase Plan
Cottondale							X	X										5		
Crescent City		X		X			X						X	X	X	X		5		
Crestview		X	X	X														5		
Cross City									X	X	X	X	X	X	X	X		5		
Crystal River									X	X	X	X	X	X				5		PO = Citrus County
Cutler Bay									X	X	X	X					X	5		PO = Miami-Dade County
Dade City		X		X			X				X		X		X	X		5		FRS opt-out (1/96)
Dania Beach		CL	CL	CL					X		X		X		X			5		PO & FF = Broward County
Davenport																		5	X	FF = vol
Davie		X	X	X			X											5		DC = Money Purchase Plan

Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS							
Daytona Beach		X		X			X		X		X		X	X	X	X	5			
Daytona Beach Shores							X				X					X	5		FRS opt-out (1/96) PO rejoined FRS	
DeBary							X									X	5		FF = City of Orange City PO = Volusia County	
Deerfield Beach		CL	CL	CL					X							X	5		PO = Broward County	
Defuniak Springs									X	X	X	X				X	5			
Deland		X	CL	X									X	X	X	X	5			
Delray Beach		X	X	X												X	5			
Deltona		X									X					X	5		PO = Volusia County	
Destin			X														5		PO = Okaloosa County	
Doral											X					X	5			
Dundee																X	5	X		
Dunedin		X			X	X	X				X		X	X	X		5		PO = Pinellas County FRS opt-out (1/96)	
Dunnellon				X			X	X			X			X	X		5		FRS opt-out (1/96)	
Eagle Lake							X									X	5			
Eatonville				X			X										5		FF = City of Maitland	
Ebro																	5	X		
Edgewater		X	CL	X			X										5			
Edgewood										X	X						5			
El Portal										X	X					X	5			
Estero																	5	X		
Esto																X	5	X		
Eustis		X		X			X				X					X	5		FRS opt-out (1/96)	
Everglades City												X		X			5	X		
Fanning Springs									X	X	X	X				X	5		FF = vol	
Fellsmere																X	5	X		
Fernandina Beach		X	X	X					X							X	5			
Flagler Beach		X		X												X	5			
Florida City	X			FR							X	X				X	5		Separate DB plan for E	
Fort Lauderdale		X	CL	X			X										5		FF Share Plan	
Fort Meade		VOL	X	CL												X	5		PO = Polk County	
Fort Myers		X	X	X									X	X	X	X	5		Excludes part, temporary and seasonal	
Fort Myers Beach																X	5	X		
Fort Pierce	X		X	X				X					X		X	X	5		GE: Two DB Plans (Reg, Utilities) PO: Supp DB Plan FF: Saint Lucie County No SS cvg on City Attorney	
Fort Walton Beach		X	CL	X									X	X	X	X	5		Mandatory DC for GE	
Fort White							X										5			
Freeport								X	X	X						X	5		PO = Walton County	
Frostproof		X	X	CL												X	5		FF = mostly vol, salaried employees covered in DB plan	
Fruitland Park		X					X	X			X	X	X	X			5			



Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Gainesville		X	X	X			X		X								X	5		GE = Two DB Plans (Reg, Disability) DC plan for certain senior managers
Glen Ridge															X				X	
Glen Saint Mary									X		X						X	5		
Golden Beach			X	X													X	5		FF = Miami-Dade County PO Share Plan
Golf																			X	
Graceville										X	X						X	5		
Grand Ridge										X			X		X			5		
Grant-Valkaria															X			5	X	
Green Cove Springs				X					X		X		X		X	X		5		FF = Clay County FRS opt-out (1/96), EL & GE rejoined
Greenacres		X		X			X		X	X	X	X					X	5		FRS opt-out (1/96)
Greensboro											X				X					FF = vol
Greenville											X									PO & FF = Madison County
Greenwood							X													
Gretna									X	X	X	X						X	5	
Groveland							X	X										X	5	
Gulf Breeze				X			X				X	X			X	X		5		FRS opt-out (1/96) FF = vol, no SS cvg
Gulf Stream							X	X										5		
Gulfport		X	X	X									X	X	X	X				
Haines City		X	X	X														5		
Hallandale Beach		X	X	X	X		X						X	X	X	X		5		2 closed DB plans for managers (Reg, Excess benefits)
Hampton													X		X			5	X	
Havana		X									X	X					X	5		FF = vol
Haverhill											X						X	5		PO & FF = Palm Beach County
Hawthorne							X						X		X					
Hialeah	X	X	X	X									X	X	X	X		5		Separate DB Plan for EL PF Share Plan
Hialeah Gardens				X			X											5		
High Springs							X			X	X	X					X	5		
Highland Beach							CL	CL	X		X	X					X	5		FF = Delray Beach
Highland Park											X						X	5		
Hillcrest Heights															X			5	X	
Hilliard									X		X						X	5		
Hillsboro Beach											X	X					X	5		
Holly Hill		X		X							X		X	X	X	X		5		
Hollywood		X	X	X					X				X	X	X	X				
Holmes Beach				X			X				X		X		X	X		5		FRS opt-out (1/96)
Homestead				X				X									X			GE: DB Plans: General & Hospital, EL (cl), EL & Sr. Managers FF = Miami-Dade County
Horseshoe Beach																			X	
Howey-In-The-Hills				X													X	5		

Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Hypoluxo																	X	5	X	FF = City of Boynton Beach PO = Town of Lantana
Indialantic		X	X	X										X	X	X		5		
Indian Creek														X	X			5	X	
Indian Harbour Beach				X						X			X		X	X				FF = vol
Indian River Shores		X	CL	X									X	X	X			5		
Indian Rocks Beach							X						X		X					FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)
Indian Shores				X			X	X	X				X		X	X		5		
Indiantown																		5	X	
Inglis										X	X				X	X		5		FF = vol
Interlachen						X	X						X		X	X				
Inverness									X	X	X		X	X	X					PO & FF = Citrus County
Islamorada										X							X	5		PO = Monroe County
Jacksonville		X	X	X														5		GE: Two DB Plans (Regular, Disability)
Jacksonville Beach		X	X	X									X	X	X	X		5		
Jacob City																				X
Jasper									X	X	X	X					X	5		
Jay									X		X						X	5		PO & FF = Santa Rosa County
Jennings							X													
Juno Beach						X				X	X						X	5		GE: DC plan for all not covered by FRS
Jupiter																			X	FF = Palm Beach County
Jupiter Inlet Colony						P	X										X	5		
Jupiter Island		FR	FR	FR		P	X	F									X	5		Separate DC plan for S. Martin Regional Utilities
Kenneth City							X				X						X	5		FF = City of Pinellas Park
Key Biscayne		X		X										X	X	X		5		
Key Colony Beach										X	X				X	X		5		
Key West		X	X	X														5		PO & FF Share Plan
Keystone Heights							X										X	5		
Kissimmee		X	X	X		X		X					X	X	X	X				
La Crosse																	X	5	X	
Labelle		X							X		X						X	5		PO = Hendry County
Lady Lake				X			X						X		X	X		5		
Lake Alfred		X	X	X														5		
Lake Buena Vista																		5	X	No paid employees
Lake Butler									X		X		X		X			5		FF = vol
Lake City		X	CL	X					X		X		X	X	X	X		5		
Lake Clarke Shores							X	X									X	5		
Lake Hamilton							X											5		
Lake Helen				X					X		X	X					X	5		FF = Volusia County PO no longer FRS
Lake Mary		X		X			X										X	5		
Lake Park							X						X		X					PO & FF = Palm Beach County PO: DB Plan is closed & all members are retired
Lake Placid									X		X	X	X		X	X		5		FF = vol
Lake Wales		X	X	X									X	X	X	X		5		

Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Lake Worth Beach		CL	X	CL													X	5		PO & FF = Palm Beach County
Lakeland		X	X	X			X											5		Also FF supplemental DB plan
Lantana		X		X			X										X	5		
Largo		X		X			X											5		
Lauderdale Lakes							X				X						X	5		PO & FF = Broward County FRS opt-out (1/96)
Lauderdale-By-The-Sea		VOL							X		X						X	5		PO = Broward County
Lauderhill		X	X	X		X	X											5		Separate DB plan for GE (Confidential & Managerial)
Laurel Hill																				X
Lawtey																		5	X	
Layton															X			5	X	
Lazy Lake																		5	X	
Lee															X				X	FF = vol
Leesburg		X	X	X			X						X	X	X	X				
Lighthouse Point		X		X		CL	X	CL					X	X	X	X		5		
Live Oak		CL							X	X	X	X	X	X	X	X		5		FF: DB Plan is a substituted trust fund
Longboat Key						X	X		X					X	X	X				
Longwood		X		X			X		X	X	X						X	5		FRS opt-out (1/96)
Loxahatchee Groves																		5	X	All jobs contracted
Lynn Haven		X	X	X										X	X	X		5		
MacClenny		X				CL			X	X	X						X	5		
Madeira Beach						X			X	X							X	5		PO = Pinellas County FRS opt-out (1/96), FF rejoined FRS
Madison		X		X			X										X	5		
Maitland				X													X			FRS opt-out (1/96)
Malabar									X	X	X	X					X	5		
Malone						X												5		
Manalapan			X	X											X	X				
Mangonia Park											X						X	5		FF = City of West Palm Beach PO = Palm Beach County
Marathon		X							X				X	X	X		X	5		PO = Monroe County
Marco Island		X		X					X	X			X	X	X	X		5		Share Plans for FF & PO FRS opt-out (1/96)
Margate									X	X	X	X					X	5		
Marianna		X		X		CL					X						X	5		
Marineland																		5	X	All jobs contracted
Mary Esther							X										X	5		
Mascotte						X	X	X					X	X	X					
Mayo									X		X						X	5		
McIntosh						X									X			5		
Medley		X		X	X		X	X										5		GE: DB Plan also covers EL
Melbourne			X	CL	X				X		X	X					X	5		FRS PO = Airport police (formerly covered in closed GE DB Plan)
Melbourne Beach					X						X				X			5		FF = vol
Melbourne Village							X									X				
Mexico Beach										X	X						X	5		

Appendix J - Inventory of Municipalities

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Miami	CL	X	X	X														5		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		X	X	X													X	5		SS cvg to probationary GE only GE plan includes EL; PO & FF Share Plan
Miami Gardens									X		X	X	X		X	X		5		FF = Miami-Dade County
Miami Lakes									X		X	X					X	5		FF = Miami-Dade County
Miami Shores Village			X	X											X	X		5		
Miami Springs			X	X													X	5		FF = Miami-Dade County
Micanopy													X	X	X				X	
Midway									X		X	X	X		X	X		5		No Firefighters employed by the City of Midway
Milton													X	X	X	X			X	
Minneola						X	X			X	X		X	X	X			5		PO = Lake County. All employees, other than elected officials, are allowed to participate in the ICMA-RC retirement plan through payroll deduction.
Miramar		X	X	X					X								X	5		GE: Two DB Plans (Reg, Sr. Managers)
Monticello																			X	
Montverde											X						X	5		FF = vol PO = Lake County
Moore Haven											X						X	5		
Mount Dora		X	CL	X			X										X	5		
Mulberry							X											5		PO & FF = Polk County
Naples		X	X	X			X											5		
Neptune Beach				X			SUP										X	5		
New Port Richey		X		X							X		X	X	X	X				
New Smyrna Beach		X		X			X		X								X	5		DC Plan for Utilities employees PO Share Plan
Newberry										X										PO = Alachua County
Niceville									X	X	X						X	5		
Noma																	X	5	X	
North Bay Village							X				X	X					X	5		FF = Miami-Dade County
North Lauderdale						X	X				X						X	5		PO = Broward County
North Miami		CL	X	CL					X				X		X	X		5		FF = Miami-Dade County
North Miami Beach		X	X	X					X								X	5		GE: Two DB Plans (Reg, Managers) FF = Miami-Dade County
North Palm Beach		X	X	X													X	5		
North Port		X		X					X		X						X	5		
North Redington Beach			X												X					FF = Cities of Seminole & Madeira Beach PO = Pinellas County
Oak Hill											X	X					X	5		PO & FF = Volusia County
Oakland							X											5		401K
Oakland Park		X	CL	X			X				X						X	5		FF = Miami-Dade County FF Share Plan PO Share Plan
Ocala		SUP	CL	SUP			X										X	5		
Ocean Breeze																	X	5	X	
Ocean Ridge									X		X	X	X		X	X				
Ocoee		X	X	X														5		

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MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE				OTHER	NO PLAN	NOTES	
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO				NS
Okeechobee		X	X	X													X	5	SS cvg only if full-time and permanent	
Oldsmar		X					X			X			X	X	X			5	PO = Pinellas County FRS opt-out (1/96)	
Opa-Locka											X	X					X	5	FF = Miami-Dade County	
Orange City									X	X	X	X	X	X	X			5		
Orange Park		X	X	X		X	X	X					X	X	X	X				
Orchid							X								X					
Orlando		X	CL	X			X						X	X	X	X		5		
Ormond Beach		X	CL	X														5		
Otter Creek													X		X				X	
Oviedo		X		X													X	5		
Pahokee							X			X	X						X	5	PO & FF = Palm Beach County FRS opt-out (1/96)	
Palatka		X	X	X									X	X	X	X		5		
Palm Bay		X	CL	X			X		X								X	5		
Palm Beach		X	X	X		X	X	X						X	X	X		5	GE: DB Plan also covers Ocean Rescue	
Palm Beach Gardens		X	CL	X					X		X						X	5	FF Share Plan	
Palm Beach Shores										X	X	X					X	5		
Palm Coast			VOL	X		X	X						X	X	X			5	PO = Flagler County. We offer a 401(a), 457(b). Some employees grandfathered into FRS.	
Palm Shores																	X	5	X	
Palm Springs	X		X	X		X	X	X		X	X	X		X	X				5	FF = Palm Beach County
Palmetto			X	X														5		
Palmetto Bay																		5	X	
Panama City	X	X	SUP	X	X		X						X	X	X	X		5	FRS opt-out (1/96)	
Panama City Beach		X	X	X														5		
Parker									X	X	X	X						5		
Parkland				CL									X		X			5		
Paxton						X												5		
Pembroke Park											X						X	5	PO & FF = Broward County DB (supp) for Town Commission	
Pembroke Pines		X	CL	X													X	5		
Penney Farms			X											X						
Pensacola		X	X	X		X	X	X	X		X	X	X		X	X			5	SS cvg only on employees participating in FRS
Perry		X		X					X		X						X	5		
Pierson										X				X						
Pinecrest						X					X			X	X			5	FF = Miami-Dade County	
Pinellas Park	X	X	X	X									X	X	X	X				
Plant City		X		X		X											X	5		
Plantation			VOL	X	X												X	5	GE plan includes EL	
Polk City										X			X		X			5	PO & FF = Polk County	
Pomona Park																	X	5	X	
Pompano Beach		X	X	CL					X				X	X	X			5	PO = Broward County	
Ponce de Leon													X		X			5	X	
Ponce Inlet			VOL			CL	CL		X	X	X						X	5		
Port Orange		X	X	X														5		
Port Richey		X	X	X					X	X	X	X		X	X	X		5		



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MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Springfield						X	X	X	X	X	X	X					X	5		
Starke		X	X	X													X	5		
Stuart										X	X	X	X				X	5		
Sunny Isles Beach										X	X	X	X				X	5		
Sunrise	X	X	X	X	X	X	X	X					X	X	X	X				
Surfside			X	X											X	X			FF = Miami-Dade County PO Share Plan	
Sweetwater				X													X	5		
Tallahassee		X	X	X														5	PO Share Plan FF Share Plan	
Tamarac	X	X	X	CL													X	5	GE: Two DB Plans (Reg & Executive) FF Share Plan	
Tampa	X	X	X	X					X				X		X			5		
Tarpon Springs		X		X			X											5		
Tavares		X		X							X						X	5		
Temple Terrace		X		X			X				X						X	5	FRS opt-out (1/96)	
Tequesta		X	X	CL				X			X						X	5	FRS opt-out (1/96)	
Titusville		X	X	X													X	5		
Treasure Island						X	X	X		X		X					X	5		
Trenton									X		X	X	X		X	X		5	FF = vol	
Umatilla				X							X		X		X	X			FF = vol	
Valparaiso		X		X			X			X	X	X					X	5	FRS opt-out (1/96)	
Venice		CL		CL					X		X						X	5		
Vernon									X		X						X	5	FF = vol	
Vero Beach		CL	FR	X			X						X	X	X	X		5		
Virginia Gardens																		5	X	
Waldo																		5	X	
Wauchula			X	X													X	5	SS cvg only on actively employed retirees not enrolled in plan	
Wausau									X		X		X		X			5		
Webster									X		X	X					X	5		
Weeki Wachee																		5	X	
Welaka						X	X											5		
Wellington									X		X		X		X			5	PO & FF = Palm Beach County	
West Melbourne				X							X	X						5		
West Miami										X	X	X	X	X	X	X		5	FF = Miami-Dade County	
West Palm Beach		X	CL	X			X						X		X			5	EL: DC Plan FF Share Plan PO Share Plan	
West Park									X		X						X	5	PO & FF = Broward County	
Westlake																		5	X	
Weston						X			X										PO & FF = Broward County	
Westville															X				X	
Wewahitchka						X							X		X			5	FF = vol; PO = Gulf County	
White Springs						X												5		
Wildwood									X	X	X	X	X		X	X		5		
Williston			X	X													X	5		
Wilton Manors		VOL	CL	CL					X		X	X					X	5		





## 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
<b>A. Max Brewer Memorial Law Library</b>	Brevard			X		
Brevard County	Dependent					
<b>A.H. at Turnpike South Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Aberdeen Community Development District</b>	St. Johns				11	Elected
St. Johns County	Independent			X	X	
<b>Academical Village Community Development District</b>	Broward				11	
Town of Davie	Independent				X	
<b>Acme Improvement District</b>	Palm Beach					
Village of Wellington	Dependent	X			X	
<b>Alachua Community Redevelopment Agency</b>	Alachua				11	
City of Alachua	Dependent					
<b>Alachua County Health Facilities Authority</b>	Alachua					
Alachua County	Dependent	X			X	
<b>Alachua County Housing Authority</b>	Alachua				11	
Alachua County	Dependent		X			
<b>Alachua County Housing Finance Authority</b>	Alachua			X	11	
Alachua County	Dependent					
<b>Alachua County Library District</b>	Alachua		X	X	4	None
Alachua County	Independent			X		Closed
<b>Alachua Soil and Water Conservation District</b>	Alachua				11	
Alachua County	Independent				X	
<b>Alafia Preserve Community Development District</b>	Polk				11	
City of Mulberry	Independent				X	
<b>Ali-Baba Neighborhood Improvement District</b>	Miami-Dade			X	11	
City of Opa-locka	Dependent					
<b>Alligator Point Water Resources District</b>	Franklin				11	
Franklin County	Independent				X	
<b>Almarante Fire District</b>	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
<b>Alta Lakes Community Development District</b>	Duval				11	
City of Jacksonville	Independent					
<b>Altamonte Springs Community Redevelopment Agency</b>	Seminole				11	
City of Altamonte Springs	Dependent				X	
<b>Altamonte Springs Health Facilities Authority</b>	Seminole					
City of Altamonte Springs	Dependent	X			X	
<b>Alva Fire Protection and Rescue Service District</b>	Lee			X	11	
Lee County	Independent					
<b>Amelia Concourse Community Development District</b>	Nassau				11	Elected
Nassau County	Independent			X	X	
<b>Amelia Island Mosquito Control District</b>	Nassau				11	
Nassau County	Independent				X	
<b>Amelia National Community Development District</b>	Nassau				11	
Nassau County	Independent				X	
<b>Amelia Walk Community Development District</b>	Nassau				11	Elected
Nassau County	Independent			X	X	
<b>Anastasia Mosquito Control District of St. Johns County</b>	St. Johns			X		
St. Johns County	Independent		X			
<b>Anastasia Sanitary District</b>	St. Johns				11	
St. Johns County	Dependent					
<b>Anthem Park Community Development District</b>	Osceola				11	
City of St. Cloud	Independent				X	
<b>Apalachicola Community Redevelopment Agency</b>	Franklin			X		
City of Apalachicola	Dependent			X		
<b>Apalachicola Housing Authority</b>	Franklin			X		None
City of Apalachicola	Dependent			X		
<b>Apopka Community Redevelopment Agency</b>	Orange				11	
City of Apopka	Dependent					
<b>Aqua By The Bay Community Development District</b>	Manatee					
Manatee County	Independent	X			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
<b>Aqua One Community Development District</b>	Manatee				11	
Manatee County	Independent					
<b>Arbor Greene Community Development District</b>	Hillsborough				11	
City of Tampa	Independent				X	
<b>Arborwood Community Development District</b>	Lee				11	
City of Ft. Myers	Independent				X	
<b>Area Housing Commission</b>	Escambia				11	
Escambia County	Independent		X			
<b>Area Housing Commission of Clewiston, LaBelle and Hendry County</b>	Hendry			X	11	
Hendry County, Clewiston, LaBelle	Independent					
<b>Argyle Fire District</b>	Walton				11	
Walton County	Independent				X	
<b>Arlington Ridge Community Development District</b>	Lake				11	
City of Leesburg	Independent				X	
<b>Arlington Special Dependent District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Armstrong Community Development District</b>	Clay					
Clay County	Independent	X			X	The District has no employees.
<b>Artisan Lakes Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Artisan Lakes East Community Development District</b>	Manatee				11	
Manatee County	Independent					
<b>Arts Council of Hillsborough County</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Astoria Community Development District</b>	Polk					
Polk County	Independent				X	
<b>Asturia Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Atlantis Safe Neighborhood Improvement District</b>	Palm Beach				11	
City of Atlantis	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
<b>Auburndale Community Redevelopment Agency</b>	Polk		
City of Auburndale	Dependent	X	X
<b>Aucilla Area Solid Waste Administration</b>	Dixie, Jefferson, Madison, Taylor		X 11
Multi	Independent		
<b>Avalon Beach / Mulat Fire Protection District</b>	Santa Rosa		X
Santa Rosa County	Independent		X
<b>Avalon Groves Community Development District</b>	Lake		
Lake County	Independent	X	X
<b>Avalon Park West Community Development District</b>	Pasco		11
Pasco County	Independent		
<b>Ave Maria Stewardship Community District</b>	Collier		11
Collier County	Independent		X
<b>Avelar Creek Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		
<b>Avenir Community Development District</b>	Palm Beach		11
City of Palm Beach Gardens	Independent		
<b>Aventura Isles Community Development District</b>	Miami-Dade		11
Miami-Dade County	Independent		X
<b>Aviary at Rutland Ranch Community Development District</b>	Manatee		11
Manatee County	Independent		
<b>Avon Park Community Redevelopment Agency</b>	Highlands		X 11
City of Avon Park	Dependent		
<b>Avon Park Housing Authority</b>	Highlands		X 11
City of Avon Park	Dependent		X
<b>Babcock Ranch Community Independent Special District</b>	Charlotte, Lee		11
Charlotte County	Independent		X
<b>Babcock Street Community Redevelopment Agency</b>	Brevard		11
City of Melbourne	Dependent		X
<b>Bahia Lakes Community Development District</b>	Hillsborough		11
Hillsborough 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
<b>Bainebridge Community Development District</b>	Duval					
City of Jacksonville	Independent	X			X	
<b>Baker County Development Commission</b>	Baker					
Baker County	Independent	X			X	
<b>Baker County Hospital District</b>	Baker				11	
Baker County	Independent				X	
<b>Baker Fire District</b>	Okaloosa			X	11	
Okaloosa County	Independent					
<b>Ballantrae Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Ballentrae Hillsborough Community Development District</b>	Hillsborough					
Hillsborough County	Independent	X			X	
<b>Bannon Lakes Community Development District</b>	St. Johns				11	Elected
St. Johns County	Independent			X	X	
<b>Banyan Cay Community Development District</b>	Palm Beach				11	
City of West Palm Beach	Independent					
<b>Barefoot Bay Recreation District</b>	Brevard				11	
Brevard County	Independent				X	
<b>Barefoot Bay Water and Sewer District</b>	Brevard				11	
Brevard County	Dependent				X	
<b>Barron Water Control District</b>	Glades, Hendry			X	11	
Multi	Independent			X		
<b>Bartow Community Redevelopment Agency</b>	Polk				11	
City of Bartow	Dependent				X	
<b>Bartow Municipal Airport Development Authority</b>	Polk				11	Emergency
City of Bartow	Dependent			X		
<b>Bartram Park Community Development District</b>	Duval				11	Elected
City of Jacksonville	Independent			X	X	
<b>Bartram Springs Community Development District</b>	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
<b>Bay County Law Library</b>	Bay				11	
Bay County	Dependent					
<b>Bay Creek Community Development District</b>	Lee				11	
Lee Co. / Bonita Springs	Independent					
<b>Bay Crest Park Special District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Bay Laurel Center Community Development District</b>	Marion					
Marion County	Independent		X	X		
<b>Bay Medical Center</b>	Bay		X		11	
Bay County	Independent					
<b>Bayfront Community Redevelopment Agency</b>	Brevard				11	
City of Palm Bay	Dependent				X	
<b>Bayi Community Development District</b>	Marion				11	
City of Ocala	Independent					
<b>Bayshore Fire Protection and Rescue Service District</b>	Lee			X		
Lee County	Independent			X		
<b>Bayshore Gardens Park and Recreation District</b>	Manatee				11	Part-time
Manatee County	Independent			X	X	
<b>Bayside Improvement Community Development District</b>	Lee					
Lee Co. / Bonita Springs	Independent		X	X	X	
<b>Baytree Community Development District</b>	Brevard				11	
Brevard County	Independent				X	
<b>Baywinds Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Beach Community Development District</b>	Duval				11	
City of Jacksonville	Independent				X	
<b>Beach Mosquito Control District</b>	Bay			X	11	
Bay County	Independent					
<b>Beach Road Golf Estates Community Development District</b>	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
<b>Beacon Lakes Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Beacon Meadows Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Beacon Tradeport Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Beaumont Community Development District</b>	Sumter				11	
City of Wildwood	Independent					
<b>Beeline Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Bella Collina Community Development District</b>	Lake				11	
Lake County	Independent					
<b>Bella Venetia Community Development District</b>	Sarasota				11	
City of Venice	Independent				X	
<b>Bella Vida Community Development District</b>	Lee				11	
City of Cape Coral	Independent				X	
<b>Bellagio Community Development District</b>	Miami-Dade				11	
City of Hialeah	Independent				X	
<b>Bellalago Educational Facilities Benefit District</b>	Osceola					
Osceola County	Dependent	X			X	
<b>Belmond Reserve Community Development District</b>	Hillsborough					
Hillsborough County	Independent					
<b>Belmont Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Belmont II Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Belmont Lakes Community Development District</b>	Broward					
Town of Davie	Independent	X			X	
<b>Bermont Drainage District</b>	Charlotte					
Charlotte 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
<b>Bexley Community Development District</b>	Pasco				11	
Pasco County	Independent				X	District has no employees
<b>Big Bend Water Authority</b>	Dixie, Taylor			X-G	11	
Dixie & Taylor Counties	Independent					
<b>Big Cypress Stewardship District</b>	Collier				11	
Collier County	Independent				X	
<b>Black Creek Community Development District</b>	Miami-Dade					
Miami-Dade County	Independent					
<b>Blackburn Creek Community Development District</b>	Sarasota				11	
Sarasota County	Independent				X	None at this time.
<b>Blackman Fire District</b>	Okaloosa				11	
Okaloosa County	Independent				X	
<b>Blackwater Soil and Water Conservation District</b>	Santa Rosa			X	11	
Santa Rosa County	Dependent					
<b>Bloomington Oaks Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Bloomington Special Taxing District</b>	Hillsborough				11	
Hillsborough County	Dependent				X	
<b>Blountstown Community Redevelopment Agency</b>	Calhoun			X	11	
City of Blountstown	Dependent					
<b>Blue Lake Community Development District</b>	Lee				11	
Lee County	Independent					
<b>Blueprint Intergovernmental Agency</b>	Leon				11	
City of Talla/Leon County	Independent					
<b>Bluewaters Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Bobcat Trail Community Development District</b>	Sarasota					
City of North Port	Independent				X	
<b>Boca Grande Fire Control District</b>	Charlotte, Lee		F-DB		11	
Multi	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
<b>Boca Raton Airport Authority</b>	Palm Beach		11
City of Boca Raton	Independent		X
<b>Boca Raton Community Redevelopment Agency</b>	Palm Beach		
City of Boca Raton	Dependent	X	X
<b>Boca Raton Housing Authority</b>	Palm Beach		X 11
City of Boca Raton	Dependent		X
			Fee Basis,Part-time
<b>Boggy Branch Community Development District</b>	Duval		
City of Jacksonville	Independent		
<b>Boggy Creek Improvement District</b>	Orange		11
City of Orlando	Independent		X
<b>Bolles Drainage District</b>	Hendry		11
Hendry County	Independent		X X
<b>Bonaventure Development District</b>	Broward		
City of Weston	Dependent	X	X
<b>Bonita Landing Community Development District</b>	Lee		11
City of Bonita Springs	Independent		
<b>Bonita Springs Fire Control and Rescue District</b>	Lee		X X 11
Lee Co. / Bonita Springs	Independent		X
			None
			DB for Fire and General Employees, FRS for elected officials.
<b>Bonita Village Community Development District</b>	Lee		11
City of Bonita Springs	Independent		X
<b>Bonnet Creek Resort Community Development District</b>	Orange		
Orange County	Independent	X	X
<b>Bonterra Community Development District</b>	Miami-Dade		11
City of Hialeah	Independent		
<b>Botaniko Community Development District</b>	Broward		
City of Weston	Dependent		
<b>Boyette Park Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		
<b>Boyette Springs Special Dependent District</b>	Hillsborough		
Hillsborough County	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	
<b>Boynton Beach Community Redevelopment Agency</b>	Palm Beach			X			
City of Boynton Beach	Dependent		X				
<b>Boynton Village Community Development District</b>	Palm Beach				11		
City of Boynton Beach	Independent				X		
<b>Bradenton Beach Community Redevelopment Agency</b>	Manatee				11		
City of Bradenton Beach	Dependent				X		
<b>Bradenton Community Redevelopment Agency</b>	Manatee				11		
City of Bradenton	Dependent		X				
<b>Bradenton Downtown Development Authority</b>	Manatee			X	11		
City of Bradenton	Dependent			X			
<b>Bradford County Development Authority</b>	Bradford				11		
Bradford County	Independent				X		
<b>Bradford County Health Facilities Authority</b>	Bradford						
Bradford County	Dependent	X			X		
<b>Bradford Soil and Water Conservation District</b>	Bradford				11		
Bradford County	Independent				X		
<b>Brandon Groves North Service District</b>	Hillsborough			X	11		
Hillsborough County	Dependent						
<b>Brandon Hills Special Dependent District</b>	Hillsborough						
Hillsborough County	Dependent	X			X		
<b>Brandy Creek Community Development District</b>	St. Johns						
St. Johns County	Independent	X			X		
<b>Brevard County Educational Facilities Authority</b>	Brevard				11		
Brevard County	Dependent				X		
<b>Brevard County Free Public Library District</b>	Brevard			X	11		
Brevard County	Dependent						
<b>Brevard County Health Facilities Authority</b>	Brevard			X	11		
Brevard County	Dependent						
<b>Brevard County Housing Finance Authority</b>	Brevard			X	11		
Brevard 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
<b>Brevard County Special Recreation District IV</b>	Brevard		
Brevard County	Dependent	X	X
<b>Brevard Mosquito Control District</b>	Brevard		X 11
Brevard County	Dependent		
<b>Brevard Soil and Water Conservation District</b>	Brevard		11
Brevard County	Independent		X
			No employees
<b>Bridgewater Community Development District</b>	Polk		11
City of Lakeland	Independent		x
<b>Bridgewater of Wesley Chapel Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Briger Community Development District</b>	Palm Beach		11
City of West Palm Beach	Independent		X
<b>Brighton Lakes Community Development District</b>	Osceola		11
Osceola County	Independent		X
<b>Brightwater Community Development District</b>	Lee		11
Lee County	Independent		
<b>Brooks of Bonita Springs Community Development District</b>	Lee		11
Lee County	Independent		X
<b>Brooks of Bonita Springs II Community Development District</b>	Lee		11
Lee County	Independent		X
<b>Brookstone Community Development District</b>	Manatee		11
Manatee County	Independent		
<b>Brooksville Housing Authority</b>	Hernando		X 11
City of Brooksville	Dependent		X X
<b>Broward County Community Redevelopment Agency</b>	Broward		X 11
Broward County	Dependent		
<b>Broward County Educational Facilities Authority</b>	Broward		
Broward County	Dependent	X	X
<b>Broward County Health Facilities Authority</b>	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
<b>Broward County Housing Authority</b>	Broward			X		
Broward County	Independent			X		
<b>Broward County Housing Finance Authority</b>	Broward		X	X		
Broward County	Dependent		X	X		
<b>Broward County Water Control District 2</b>	Broward			X	11	
Broward County	Dependent					
<b>Broward County Water Control District 3</b>	Broward			X	11	
Broward County	Dependent					
<b>Broward County Water Control District 4</b>	Broward			X	11	
Broward County	Dependent					
<b>Broward Soil and Water Conservation District</b>	Broward				11	Elected
Broward County	Independent			X	X	
<b>Broward Solid Waste Disposal District</b>	Broward				11	
Broward County	Dependent				X	
<b>Brownwood Community Development District</b>	Sumter				11	
City of Wildwood	Independent				x	
<b>Buckeye Park Community Development District</b>	Manatee				11	
Manatee County	Independent					
<b>Buckhead Ridge Mosquito Control District</b>	Glades				11	
Glades County	Independent				X	
<b>Buckhead Trails Community Development District</b>	Manatee					
Manatee County	Independent	X			X	None at this time.
<b>Buckhorn Estates Special Dependent District</b>	Hillsborough				11	
Hillsborough County	Dependent				X	
<b>Buckhorn Oaks Special Dependent District</b>	Hillsborough				11	
Hillsborough County	Dependent				x	
<b>Bullfrog Creek Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Bunnell Community Redevelopment Agency</b>	Flagler					
City of Bunnell	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
<b>Burnt Store Isles Canal Maintenance Assessment District</b>	Charlotte				11	
City of Punta Gorda	Dependent				X	
<b>Business Improvement District of Coral Gables</b>	Miami-Dade					
City of Coral Gables	Independent			X	X	
<b>Calhoun County Transportation Authority</b>	Calhoun				11	
Calhoun County	Independent				X	
<b>Callaway Community Redevelopment Agency</b>	Bay				11	
City of Callaway	Dependent					
<b>Campbellton-Graceville Hospital District</b>	Jackson				11	None
Jackson County	Independent			X	X	
<b>Campo Bello Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent					
<b>Canaveral Port District</b>	Brevard			X	11	
Brevard County	Independent		X			
<b>Candler Hills East Community Development District</b>	Marion				11	
Marion County	Independent				X	
<b>Canopy Community Development District</b>	Leon				11	
City of Tallahassee	Independent				X	
<b>Cape Canaveral Community Redevelopment Agency</b>	Brevard				11	
City of Cape Canaveral	Dependent				X	
<b>Cape Canaveral Free Public Library</b>	Brevard				11	
City of Cape Canaveral	Dependent				X	
<b>Cape Canaveral Hospital District</b>	Brevard				11	None
Brevard County	Independent			X	X	
<b>Cape Coral Community Redevelopment Agency</b>	Lee				11	
City of Cape Coral	Dependent				X	
<b>Capital Region Community Development District</b>	Leon				11	Elected
Leon County	Independent			X	X	
<b>Capron Trail Community Development District</b>	St. Lucie					
St. Lucie 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
<b>Captain's Key Dependent District</b>	Palm Beach				11	
Palm Beach County	Dependent				X	
<b>Captiva Erosion Prevention District</b>	Lee					
Lee County	Independent	X			X	
<b>Captiva Island Fire Control District</b>	Lee			X	11	
Lee County	Independent					
<b>Caribe Palm Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Carlton Lakes Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Caroline Street Corridor and Bahama Village Community Redevelopment Agency</b>	Monroe				11	
City of Key West	Dependent					
<b>Carrabelle Community Redevelopment Agency</b>	Franklin					
City of Carrabelle	Dependent	X			X	
<b>Carrabelle Hospital Tax District</b>	Franklin					
City of Carrabelle	Dependent	X			X	
<b>Carrollwood Meadows Special Dependent District</b>	Hillsborough				11	
Hillsborough County	Dependent					
<b>Carrollwood North Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Carrollwood Recreation District</b>	Hillsborough				11	Elected, Part-time
Hillsborough County	Independent			X	X	
<b>Carrollwood South Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Carver Heights / Montclair Community Redevelopment Agency</b>	Lake				11	
City of Leesburg	Dependent					
<b>Cascades At Groveland Community Development District</b>	Lake				11	
City of Groveland	Independent				x	
<b>Catalina At Winkler Preserve Community Development District</b>	Lee				11	
Lee 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
<b>CBL / BM Port Orange West Community Development District</b>	Volusia				11	
City of Port Orange	Independent				X	
<b>Cedar Hammock Community Development District</b>	Collier				11	
Collier County	Independent				X	
<b>Cedar Hammock Fire Control District</b>	Manatee		X-HIS	X		
Manatee County	Independent		X	X		
<b>Cedar Key Water and Sewer District</b>	Levy					Part-time
Levy County	Independent		X	X		
<b>Cedar Pointe Community Development District</b>	Duval				11	
City of Jacksonville	Independent				X	
<b>Celebration Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Celebration Pointe Community Development District No. 1</b>	Alachua				11	
Alachua County	Independent				X	
<b>Central Broward Water Control District</b>	Broward			X	11	
Broward County	Independent					
<b>Central Charlotte County Drainage District</b>	Charlotte				11	
Charlotte County	Independent				X	
<b>Central County Water Control District</b>	Hendry			X-G	11	Elected, Fee Basis, Part-time
Hendry County	Independent			X		
<b>Central Florida Expressway Authority</b>	Brevard, Lake, Orange, Osceola, Seminole				11	
Multi	Independent					
<b>Central Florida Regional Transportation Authority</b>	Orange, Osceola, Seminole			X	11	
Multi	Independent					
<b>Central Lake Community Development District</b>	Lake				11	
Lake County	Independent				X	
<b>Central Parc Community Development District</b>	Sarasota					
City of North Port	Independent	X			X	
<b>Central Residential Neighborhood Improvement District No. 1</b>	Broward				11	
City of Hollywood	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
<b>Centre Lake Community Development District</b> Miami-Dade County	Miami-Dade Independent					11	
<b>Century Community Redevelopment Agency</b> Town of Century	Escambia Dependent	X			X		
<b>Century Gardens at Tamiami Community Development District</b> Miami-Dade County	Miami-Dade Independent					11	
<b>Century Gardens Community Development District</b> Miami-Dade County	Miami-Dade Independent					11	
<b>Century Gardens Village Community Development District</b> Miami-Dade County	Miami-Dade Independent					11	
<b>Century Parc Community Development District</b> Miami-Dade County	Miami-Dade Independent					11	
<b>Century Park Place Community Development District</b> Miami-Dade County	Miami-Dade Independent					11	
<b>Century Park South Community Development District</b> Miami-Dade County	Miami-Dade Independent						
<b>CFM Community Development District</b> Lee County	Lee Independent					11	
<b>Champion's Reserve Community Development District</b> Polk County	Polk Independent					11	
<b>ChampionsGate Community Development District</b> Osceola County	Osceola Independent					11	
<b>Channing Park Community Development District</b> Hillsborough County	Hillsborough Independent					11	
<b>Chaparral of Palm Bay Community Development District</b> City of Palm Bay	Brevard Independent					11	
<b>Chapel Creek Community Development District</b> Pasco County	Pasco Independent					11	District has no employees
<b>Chapel Crossings Community Development District</b> Pasco County	Pasco 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	
<b>Charles Cove Community Development District</b>	Polk						
City of Haines City	Independent						
<b>Charlotte County Airport Authority</b>	Charlotte			X	11		
Charlotte County	Independent			X			
<b>Charlotte County Industrial Development Authority</b>	Charlotte				11		
Charlotte County	Dependent				X		
<b>Charlotte Harbor Community Redevelopment Agency</b>	Charlotte				11		
Charlotte County	Dependent				X		
<b>Charlotte Soil and Water Conservation District</b>	Charlotte						
Charlotte County	Independent	X			X		
<b>Cheval West Community Development District</b>	Hillsborough				11		
Hillsborough County	Independent				X		
<b>Children's Board of Hillsborough County</b>	Hillsborough			X	11		
Hillsborough County	Independent						
<b>Children's Services Council of Broward County</b>	Broward			X	11		
Broward County	Independent						
<b>Children's Services Council of Martin County</b>	Martin				11	None	
Martin County	Independent		X	X			
<b>Children's Services Council of Okeechobee County</b>	Okeechobee						
Okeechobee County	Independent	X			X		
<b>Children's Services Council of Palm Beach County</b>	Palm Beach				11	None	
Palm Beach County	Independent		X	X			
<b>Children's Services Council of St. Lucie County</b>	St. Lucie			X	11		
St. Lucie County	Independent						
<b>Children's Trust of Alachua County</b>	Alachua				11		
Alachua County	Independent						
<b>Chipley Housing Authority</b>	Washington			X			
City of Chipley	Dependent		X				
<b>Chipley Redevelopment Agency</b>	Washington			X	11		
City of Chipley	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
<b>Chipola River Soil and Water Conservation District</b>	Calhoun, Liberty		
Multi	Independent	X	X
<b>Choctawhatchee River Soil and Water Conservation District</b>	Walton		
Walton County	Independent		X X
<b>Citrus County Fire Protection Taxing District</b>	Citrus		X 11
Citrus County	Dependent		
<b>Citrus County Hospital Board</b>	Citrus		X
Citrus County	Independent		X X
<b>Citrus County Mosquito Control District</b>	Citrus		X 11
Citrus County	Independent		
<b>Citrus County Port Authority</b>	Citrus		x 11
Citrus County	Dependent		
<b>Citrus County Special Library District</b>	Citrus		X 9
Citrus County	Dependent		X X
<b>Citrus Information Cooperative</b>	Citrus		
Citrus County	Independent	X	X
<b>Citrus, Levy, Marion Regional Workforce Development Board</b>	Citrus, Levy, Marion		8
Multi	Independent		X X
<b>City Center Community Development District</b>	Polk		11
Polk County	Independent		X
<b>City Gate Community Development District</b>	Collier		
Collier County	Independent	X	X
<b>City of Belle Glade Community Redevelopment Agency</b>	Palm Beach		11
City of Belle Glade	Dependent		X
<b>City of Bowling Green Community Redevelopment Agency</b>	Hardee		11
City of Bowling Green	Dependent		
<b>City of Brooksville Community Redevelopment Agency</b>	Hernando		
City of Brooksville	Dependent	X	X
<b>City of Cape Coral Health Facilities Authority</b>	Lee		11
City of Cape Coral	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
<b>City of Casselberry Community Redevelopment Agency</b>	Seminole				11	
City of Casselberry	Dependent				X	
<b>City of Cedar Key Community Redevelopment Agency</b>	Levy				11	
City of Cedar Key	Dependent				X	
<b>City of Clewiston Community Redevelopment Agency</b>	Hendry				11	
City of Clewiston	Dependent					
<b>City of Coral Springs Community Redevelopment Agency</b>	Broward				11	
City of Coral Springs	Dependent				X	
<b>City of Crescent City Community Redevelopment Agency</b>	Putnam					
City of Crescent City	Dependent	X			X	Our CRA does not have any employees
<b>City of DeLand Downtown Tax Increment District</b>	Volusia				11	
City of DeLand	Dependent				X	
<b>City of Dunnellon Community Redevelopment Agency</b>	Marion				11	
City of Dunnellon	Dependent				X	
<b>City of Eagle Lake Community Redevelopment Agency</b>	Polk				11	
City of Eagle Lake	Dependent					
<b>City of Edgewater Community Redevelopment Agency</b>	Volusia				11	
City of Edgewater	Dependent					
<b>City of Fort Meade Community Redevelopment Agency</b>	Polk				11	
City of Fort Meade	Dependent				x	
<b>City of Holly Hill Community Redevelopment Agency</b>	Volusia				11	
City of Holly Hill	Dependent				X	
<b>City of Hollywood 441 Corridor Business NID No. 2</b>	Broward				11	
City of Hollywood	Dependent				X	
<b>City of Inverness Community Redevelopment Agency</b>	Citrus			X	11	
City of Inverness	Dependent					
<b>City of Lake Alfred Community Redevelopment Agency</b>	Polk					
City of Lake Alfred	Dependent	X			X	
<b>City of Lake Wales Library Board</b>	Polk					
City of Lake Wales	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	
<b>City of Lakeland Historic Preservation Board</b>	Polk		11	
City of Lakeland	Dependent			
<b>City of Lauderdale Community Redevelopment Agency</b>	Broward		11	
City of Lauderdale	Dependent		X	
<b>City of Live Oak Community Redevelopment Agency</b>	Suwannee		11	
City of Live Oak	Dependent		x	
<b>City of Marianna Community Redevelopment Agency</b>	Jackson		11	
City of Marianna	Dependent		X	
<b>City of Mascotte Community Redevelopment Agency</b>	Lake		11	
City of Mascotte	Dependent			
<b>City of Miami Health Facilities Authority</b>	Miami-Dade		11	
City of Miami	Dependent		X	
<b>City of Midway Community Redevelopment Agency</b>	Gadsden		11	
City of Midway	Dependent			
<b>City of Minneola Community Redevelopment Agency</b>	Lake		X	
City of Minneola	Dependent			
<b>City of Moore Haven Affordable Housing Finance Authority</b>	Glades		X 11	
City of Moore Haven	Dependent			
<b>City of Moore Haven Redevelopment Agency</b>	Glades		X 11	
City of Moore Haven	Dependent			
<b>City of Mulberry Community Redevelopment Agency</b>	Polk		11	
City of Mulberry	Dependent			
<b>City of Naples Airport Authority</b>	Collier		11	
City of Naples	Dependent	X	X	
<b>City of Naples Community Redevelopment Agency</b>	Collier		11	
City of Naples	Dependent		X	No employees
<b>City of North Port Solid Waste District</b>	Sarasota		X 11	
City of North Port	Dependent			
<b>City of Oakland Park Community Redevelopment Agency</b>	Broward		11	
City of Oakland Park	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
<b>City of Palm Bay Business Improvement District</b>	Brevard				11	
City of Palm Bay	Dependent					
<b>City of Palm Bay Road Maintenance District</b>	Brevard				11	
City of Palm Bay	Dependent				X	No employees
<b>City of Palmetto Community Redevelopment Agency</b>	Manatee				11	
City of Palmetto	Dependent					
<b>City of Pensacola Community Redevelopment Agency</b>	Escambia				11	
City of Pensacola	Dependent		X			
<b>City of Perry Community Redevelopment Agency</b>	Taylor				11	
City of Perry	Dependent				X	
<b>City of Plantation Community Redevelopment Agency</b>	Broward		X			Under City of Plantation "General" plan
City of Plantation	Dependent			X		
<b>City of Port St. Lucie Community Redevelopment Agency</b>	St. Lucie				11	
City of Port St. Lucie	Dependent					
<b>City of Punta Gorda Community Redevelopment Agency</b>	Charlotte		X			
City of Punta Gorda	Dependent		X	X		
<b>City of Riviera Beach Utility Special District</b>	Palm Beach				11	
City of Riviera Beach	Dependent					
<b>City of Rockledge Community Redevelopment Agency</b>	Brevard				11	
City of Rockledge	Dependent				X	
<b>City of Sanford Community Redevelopment Agency</b>	Seminole			X	11	
City of Sanford	Dependent					
<b>City of Sarasota Community Redevelopment Agency</b>	Sarasota				11	
City of Sarasota	Dependent				X	
<b>City of Sarasota Parks and Recreation District</b>	Sarasota				11	
City of Sarasota	Dependent					
<b>City of Sebastian Community Redevelopment Agency</b>	Indian River				11	
City of Sebastian	Dependent					
<b>City of South Miami Health Facilities Authority</b>	Miami-Dade					
City of South Miami	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
<b>City of St. Cloud Community Redevelopment Agency</b>	Osceola		
City of St. Cloud	Dependent	X	
<b>City of St. Marks Redevelopment Agency</b>	Wakulla		7
City of St. Marks	Dependent	X X X	
<b>City of St. Petersburg Health Facilities Authority</b>	Pinellas		11
City of St. Petersburg	Dependent		
<b>City of Stuart Community Redevelopment Agency</b>	Martin		11
City of Stuart	Dependent		
<b>City of Sunrise Special Tax District No. 1</b>	Broward		
City of Sunrise	Dependent	X	X
<b>City of Tallahassee Community Redevelopment Agency</b>	Leon		11
City of Tallahassee	Dependent	X	
<b>City of Tampa Community Redevelopment Agency</b>	Hillsborough		11
City of Tampa	Dependent		
<b>City of Tarpon Springs Community Redevelopment Agency</b>	Pinellas		11
City of Tarpon Springs	Dependent		X
<b>City of Trenton Community Redevelopment Agency</b>	Gilchrist		11
City of Trenton	Dependent		
<b>City of Winter Haven Downtown Community Redevelopment Agency</b>	Polk		
City of Winter Haven	Dependent	X	X
<b>City-County Public Works Authority</b>	Glades		11
Glades County	Independent		X
<b>CityPlace Community Development District</b>	Palm Beach		11
City of West Palm Beach	Independent		X
<b>Civil Service Board of Santa Rosa County</b>	Santa Rosa		
Santa Rosa County	Independent	X	X
<b>Clay County Development Authority</b>	Clay		11
Clay County	Independent		X X
<b>Clay County Utility Authority</b>	Bradford, Clay, Duval		X 11
Multi	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
<b>Clay Soil and Water Conservation District</b>	Clay					
Clay County	Independent	X			X	
<b>Clearwater Cay Community Development District</b>	Pinellas				11	
City of Clearwater	Independent				X	
<b>Clearwater Community Redevelopment Agency</b>	Pinellas				11	
City of Clearwater	Dependent				X	
<b>Clearwater Downtown Development Board</b>	Pinellas				11	
City of Clearwater	Independent				X	
<b>Clearwater Housing Authority</b>	Pinellas				11	
City of Clearwater	Dependent					
<b>Clewiston Drainage District</b>	Hendry			X	11	
Hendry County	Independent					
<b>Coco Palms Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent					
<b>Cocoa Community Redevelopment Agency</b>	Brevard				11	
City of Cocoa	Dependent				X	
<b>Cocomar Water Control District</b>	Broward			X	11	
Broward County	Dependent					
<b>Coconut Cay Community Development District</b>	Miami-Dade				11	
City of Miami Gardens	Independent				X	
<b>Coconut Grove Business Improvement District</b>	Miami-Dade				11	
City of Miami	Dependent					
<b>Cold Springs Improvement District</b>	Marion				11	
Marion County	Independent				X	
<b>Coleman Community Redevelopment Agency</b>	Sumter				11	
City of Coleman	Dependent				X	
<b>Collier County Airport Authority</b>	Collier				11	
Collier County	Dependent					
<b>Collier County Community Redevelopment Agency</b>	Collier				11	
Collier County	Dependent					



**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
<b>Collier County Educational Facilities Authority</b>	Collier				11	
Collier County	Dependent					
<b>Collier County Health Facilities Authority</b>	Collier			X	11	
Collier County	Dependent					
<b>Collier County Housing Authority</b>	Collier		X			Fee Basis
Collier County	Independent		X	X		
<b>Collier County Housing Finance Authority</b>	Collier			X	11	
Collier County	Dependent					
<b>Collier County Industrial Development Authority</b>	Collier			X	11	
Collier County	Dependent					
<b>Collier County Water-Sewer District</b>	Collier			X	11	
Collier County	Dependent					
<b>Collier Mosquito Control District</b>	Collier			X	11	
Collier County	Independent					
<b>Collier Soil and Water Conservation District</b>	Collier			X	11	
Collier County	Independent					
<b>Collins Slough Water Control District</b>	Hendry					
Hendry County	Independent	X			X	
<b>Colonial Country Club Community Development District</b>	Lee				11	
City of Fort Myers	Independent				X	
<b>Columbia County Housing Authority</b>	Columbia					Elected, Part time
Columbia County	Independent		X	X		
<b>Columbia County Industrial Development Authority</b>	Columbia			X	11	
Columbia County	Dependent					
<b>Community Redevelopment Agency of Escambia County</b>	Escambia				11	
Escambia County	Dependent					
<b>Community Redevelopment Agency of the City of Fellsmere</b>	Indian River					
City of Fellsmere	Dependent	X			X	
<b>Community Redevelopment Agency of the City of New Smyrna Beach</b>	Volusia				11	
New Smyrna Beach	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	
<b>Community Redevelopment Agency of the City of Parker</b>	Bay				11		
City of Parker	Dependent				X		
<b>Community Redevelopment Agency of the City of Pinellas Park</b>	Pinellas				11		
City of Pinellas Park	Dependent						
<b>Community Redevelopment Agency of the City of South Daytona</b>	Volusia				11		
City of South Daytona	Dependent						
<b>Community Redevelopment Agency of the City of Temple Terrace</b>	Hillsborough				11		
City of Temple Terrace	Dependent				X		
<b>Community Redevelopment Agency of the City of Umatilla</b>	Lake				11		
City of Umatilla	Dependent				X		
<b>Community Redevelopment Agency of the Town of Cinco Bayou</b>	Okaloosa				11		
Town of Cinco Bayou	Dependent				X		
<b>Community Redevelopment Agency of the Town of Havana</b>	Gadsden						
Town of Havana	Dependent	X			X		
<b>Community Redevelopment Agency of the Town of Lake Park</b>	Palm Beach						
Town of Lake Park	Dependent	X			X		
<b>Concord Station Community Development District</b>	Pasco				11		
Pasco County	Independent				X		
<b>Concorde Estates Community Development District</b>	Osceola				11		
Osceola County	Independent				X		
<b>Cone Ranch South Community Development District</b>	Manatee				11		
Manatee County	Independent						
<b>Connected City Stewardship District</b>	Pasco				11		
Pasco County	Dependent						
<b>Connerton West Community Development District</b>	Pasco				11		
Pasco County	Independent				X		
<b>Contrada Hills Community Development District</b>	Santa Rosa				11		
Santa Rosa County	Independent				X		
<b>Cooperative Producers Water Control District</b>	Hendry			X	11		
Hendry 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
<b>Copper Creek Community Development District</b>	St. Lucie				11	
City of Port St. Lucie	Independent				X	
<b>Copper Oaks Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Copperhead Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Copperspring Community Development District</b>	Pasco				11	
Pasco County	Independent					
<b>Copperstone Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Coquina Water Control District</b>	Okeechobee				11	Elected, Part-time
Okeechobee County	Independent			X	X	
<b>Coral Bay Community Development District</b>	Broward				11	
City of Margate	Independent				X	
<b>Coral Keys Homes Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Coral Springs Improvement District</b>	Broward				11	Part-time
Broward County	Independent		X	X		
<b>Cordoba Ranch Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Corkscrew Farms Community Development District</b>	Lee				11	
Lee County	Independent					
<b>Coronado Community Development District</b>	Miami-Dade				11	
City of Doral	Independent				X	
<b>Cory Lakes Community Development District</b>	Hillsborough				11	
City of Tampa	Independent				X	
<b>Country Greens Community Development District</b>	Lake				11	
Lake County	Independent				X	
<b>Country Lakes Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough 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	
<b>Country Place Special Maintenance District</b>	Hillsborough		X 11	
Hillsborough County	Dependent			
<b>Country Run Maintenance District</b>	Hillsborough			
Hillsborough County	Dependent	X	X	
<b>Country Village Special Dependent District</b>	Hillsborough		11	
Hillsborough County	Dependent			
<b>Country Walk Community Development District</b>	Pasco		11	
Pasco County	Independent		X	
<b>County Line Drainage District</b>	Lee		11	
Lee County	Independent		X	
<b>Cove At Bayport Colony, The</b>	Hillsborough		11	
Hillsborough County	Dependent		X	
<b>Covington Park Community Development District</b>	Hillsborough			
Hillsborough County	Independent	X	X	
<b>Cow Slough Water Control District</b>	Collier, Hendry		11	
Multi	Independent		X	
<b>Creek Preserve Community Development District</b>	Hillsborough		11	
Hillsborough County	Independent			
<b>Creeside at Twin Creeks Community Development District</b>	St. Johns		11	
St. Johns County	Independent			
<b>Creeside Community Development District</b>	St. Lucie		11	
St. Lucie County	Independent		X	
<b>Crescent Lakes Common Facilities District</b>	Osceola			
Osceola County	Dependent	X	X	
<b>Crestview Community Redevelopment Agency</b>	Okaloosa		11	
City of Crestview	Dependent		X	
<b>Crestview Housing Authority</b>	Okaloosa			Fee Basis
City of Crestview	Dependent		X X	
<b>Crestview II Community Development District</b>	Miami-Dade		11	
Miami-Dade County	Independent		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
<b>Crestview West Community Development District</b> Miami-Dade County	Miami-Dade Independent					11 X	
<b>Cross Creek North Community Development District</b> Clay County	Clay Independent	X				X	District has no employees
<b>CrossCreek Community Development District</b> Manatee County	Manatee Independent					11 X	
<b>Crossings At Fleming Island Community Development District, The</b> Clay County	Clay Independent					11	
<b>Crystal Cay Community Development District</b> Miami-Dade County	Miami-Dade Independent						
<b>Crystal River Redevelopment Agency</b> City of Crystal River	Citrus Dependent			X		11	
<b>Currents Community Development District</b> Collier County	Collier Independent					11	
<b>Cutler Cay Community Development District</b> Miami-Dade County	Miami-Dade Independent					11 X	
<b>Cypress Bluff Community Development District</b> City of Jacksonville	Duval Independent					11	
<b>Cypress Cove Community Development District</b> City of Margate	Broward Independent					11 X	
<b>Cypress Creek of Hillsborough County Community Development District</b> Hillsborough County	Hillsborough Independent					11	
<b>Cypress Grove Community Development District</b> Palm Beach County	Palm Beach Independent	X				X	
<b>Cypress Lakes Community Development District</b> Palm Beach County	Palm Beach Independent					11 X	
<b>Cypress Mill Community Development District</b> Hillsborough County	Hillsborough Independent					11	
<b>Cypress Park Estates Community Development District</b> City of Haines City	Polk 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
<b>Cypress Preserve Community Development District</b>	Pasco		11
Pasco County	Independent		
<b>Cypress Shadows Community Development District</b>	Lee		11
Lee County	Independent		X
<b>Dade City Community Redevelopment Agency</b>	Pasco		11
City of Dade City	Dependent		X
<b>Dania Beach Community Redevelopment Agency</b>	Broward		11
City of Dania Beach	Dependent		
<b>Dania Beach Housing Authority</b>	Broward	X	
City of Dania Beach	Dependent	X	Plan for General Employees
<b>Davenport Road South Community Development District</b>	Polk		11
City of Davenport	Independent		X
<b>Davie Community Redevelopment Agency</b>	Broward		11
Town of Davie	Dependent		
<b>Daytona Beach Community Redevelopment Agency</b>	Volusia		
City of Daytona Beach	Dependent	X	X
<b>Daytona Beach Downtown Development Authority</b>	Volusia		X 11
City of Daytona Beach	Dependent		
<b>Daytona Beach Housing Authority</b>	Volusia		X 11
City of Daytona Beach	Dependent	X	
<b>Daytona Beach Racing and Recreational Facilities District</b>	Volusia		11
Volusia Co & Daytona Bch	Independent		X
<b>Dead Lakes Water Management District</b>	Calhoun, Gulf		11
Multi	Independent		X
<b>Deer Island Community Development District</b>	Lake		11
Lake County	Independent		X
<b>Deer Run Community Development District</b>	Flagler		11
City of Bunnell	Independent		X
<b>Deerfield Beach Community Redevelopment Agency</b>	Broward		11
City of Deerfield Beach	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
<b>Deerfield Beach Housing Authority</b>	Broward				11	
City of Deerfield Beach	Dependent				X	
<b>Deering Park Center Community Development District</b>	Volusia				11	
City of Edgewater	Independent					
<b>DeFuniak Springs Community Redevelopment Agency</b>	Walton					
City of DeFuniak Springs	Dependent	X			X	
<b>DeFuniak Springs Housing Authority</b>	Walton			X		
City of DeFuniak Springs	Dependent			X		
<b>Del Webb Bexley Community Development District</b>	Pasco				11	
Pasco County	Independent					
<b>DeLand Housing Authority</b>	Volusia				11	
City of DeLand	Dependent		X	X		
<b>Delray Beach Community Redevelopment Agency</b>	Palm Beach				11	
City of Delray Beach	Dependent				X	
<b>Delray Beach Downtown Development Authority</b>	Palm Beach				11	
City of Delray Beach	Dependent				X	
<b>Delray Beach Housing Authority</b>	Palm Beach				11	
City of Delray Beach	Dependent					
<b>Delta Farms Water Control District</b>	Indian River				11	
Indian River County	Independent				X	
<b>Department of Off-Street Parking of The City of Miami</b>	Miami-Dade				11	
City of Miami	Dependent					
<b>Desoto County Hospital District</b>	Desoto				11	
Desoto County	Independent				X	
<b>Destin Community Redevelopment Agency</b>	Okaloosa				11	
City of Destin	Dependent				X	
<b>Destin Fire Control District</b>	Okaloosa		X		2	None
Okaloosa County	Independent		X	X		
<b>Devil's Garden Water Control District</b>	Hendry					
Hendry 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	
<b>DG Farms Community Development District</b>	Hillsborough				11		
Hillsborough County	Independent				X		
<b>Diamond Hill Community Development District</b>	Hillsborough						
Hillsborough County	Independent	X			X		
<b>Diamond Square Community Redevelopment Agency</b>	Brevard				11		
City of Cocoa	Dependent		X				
<b>Disston Island Conservancy District</b>	Glades, Hendry			X	11		
Multi	Independent						
<b>District Community Development District</b>	Duval				11		
City of Jacksonville	Independent						
<b>Dixie Soil and Water Conservation District</b>	Dixie				11		
Dixie County	Independent				X		
<b>Doctors Memorial Hospital</b>	Holmes				11		
Holmes County	Independent		X				
<b>Dog Island Conservation District</b>	Franklin						
Franklin County	Independent	X			X		
<b>Donaldson Knoll Community Development District</b>	Polk				11		
City of Mulberry	Independent				X		
<b>Dorcas Fire District</b>	Okaloosa				11		
Okaloosa County	Independent				X		
<b>Double Branch Community Development District</b>	Clay				11	Elected	
Clay County	Independent			X	X		
<b>Dovera Community Development District</b>	Seminole				11		
Seminole County	Independent				X		
<b>Dowden West Community Development District</b>	Orange				11		
City of Orlando	Independent				X		
<b>Downtown and East Town Redevelopment Agency</b>	Lake			X	11		
City of Eustis	Dependent						
<b>Downtown Belleview Community Redevelopment Agency</b>	Marion						
City of Belleview	Dependent	X			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	SS Coverage Exclusions Comments
<b>Downtown Clermont Redevelopment Agency</b> City of Clermont	Lake Dependent				11	
<b>Downtown Cocoa Beach Community Redevelopment Agency</b> City of Cocoa Beach	Brevard Dependent				11	
<b>Downtown Development Authority City of Miami</b> City of Miami	Miami-Dade Independent		X	X	11	None
<b>Downtown Development Authority of the City of Fort Lauderdale</b> City of Ft. Lauderdale	Broward Independent		X		11	
<b>Downtown Development Board</b> City of Orlando	Orange Dependent		X		11	
<b>Downtown Doral Community Development District</b> City of Doral	Miami-Dade Independent				11 x	
<b>Downtown Doral South Community Development District</b> Miami-Dade County	Miami-Dade Independent				11	
<b>Downtown Improvement District</b> City of Sarasota	Sarasota Dependent				11	
<b>Downtown Investment Authority</b> City of Jacksonville	Duval Dependent				11	
<b>Downtown Kissimmee Community Redevelopment Agency</b> City of Kissimmee	Osceola Dependent		X	X	X	
<b>Downtown South Neighborhood Improvement District</b> City of Orlando	Orange Dependent				11	
<b>DP1 Community Development District</b> St. Johns County	St. Johns Independent	X			X	
<b>Duette Fire and Rescue District</b> Manatee County	Manatee Independent				11	
<b>Dunedin Community Redevelopment Agency</b> City of Dunedin	Pinellas Dependent			X	11	
<b>Dunedin Housing Authority</b> City of Dunedin	Pinellas 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
<b>Dunes Community Development District</b>	Flagler				11	Elected
Flagler County	Independent		X	X		
<b>Dupree Lakes Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Durbin Crossing Community Development District</b>	St. Johns				11	Elected
St. Johns County	Independent			X	X	
<b>Duval County Research and Development Authority</b>	Duval					
Duval County	Dependent	X			X	
<b>Duval Soil and Water Conservation District</b>	Duval				11	
Duval County	Independent				X	
<b>Eagle Pointe Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Eagle Ridge Community Development District</b>	Polk				11	
City of Mulberry	Independent				X	
<b>Eagle's Crest Community Development District</b>	Hillsborough				11	
City of Plant City	Independent				X	
<b>East 547 Community Development District</b>	Polk					
City of Davenport	Independent					
<b>East Beach Water Control District</b>	Palm Beach			X	11	
Palm Beach County	Independent					
<b>East Bonita Beach Road Community Development District</b>	Lee				11	
City of Bonita Springs	Independent					
<b>East Charlotte Drainage District</b>	Charlotte					
Charlotte County	Independent	X			X	
<b>East Flagler Mosquito Control District</b>	Flagler			X	11	
Flagler County	Independent					
<b>East Hendry County Drainage District</b>	Hendry			X	11	
Hendry County	Dependent					
<b>East Homestead Community Development District</b>	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	
<b>East Lake Park Special Dependent District</b>	Hillsborough				11		
Hillsborough County	Dependent				X		
<b>East Lake Tarpon Special Fire Control District</b>	Pinellas		X		11		
Pinellas County	Independent						
<b>East Manatee Fire Rescue District</b>	Manatee		X	X			
Manatee County	Independent		X	X			
<b>East Mulloch Water Control District</b>	Lee				11		
Lee County	Dependent						
<b>East Naples Bay Special Taxing District</b>	Collier				11		
City of Naples	Dependent				X		
<b>East Nassau Stewardship District</b>	Nassau				11		
Nassau County	Independent						
<b>East Niceville Fire District</b>	Okaloosa		X-F		11		
Okaloosa County	Independent						
<b>East Park Community Development District</b>	Orange				11		
City of Orlando	Independent				X		
<b>East Shore Water Control District</b>	Palm Beach			X	11		
Palm Beach County	Independent						
<b>Eastern Volusia Regional Water Authority</b>	Volusia				11		
Multi	Dependent				X		
<b>Eastlake Oaks Community Development District</b>	Pinellas				11		
City of Oldsmar	Independent				X		
<b>Easton Park Community Development District</b>	Hillsborough						
City of Tampa	Independent	X			X		
<b>Eastpoint Water and Sewer District</b>	Franklin			X	11		
Franklin County	Independent		X				
<b>Eastport Business Center</b>	Volusia				11		
City of Port Orange	Dependent				X		
<b>East-West Neighborhood Improvement District</b>	Miami-Dade			X	11		
City of Opa-locka	Dependent						

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	No EEs DC SS No Plan	Comments
<b>Eden Hills Community Development District</b>	Polk		
City of Lake Alfred	Independent		X
<b>Edgewater East Community Development District</b>	Osceola		
Osceola County	Independent	X	X
<b>Elkton Drainage District</b>	St. Johns		
St. Johns County	Dependent	X	X
<b>Eloise Community Redevelopment Agency</b>	Polk		
Polk County	Dependent	X	X
<b>Emerald Coast Utilities Authority</b>	Escambia		X X
Escambia County	Independent		X X
<b>Emerald Hills Safety Enhancement District</b>	Broward		11
City of Hollywood	Dependent		
<b>Emerald Lakes Community Development District</b>	Brevard		11
City of Palm Bay	Independent		
<b>Enbrook Community Development District</b>	Collier		
Collier County	Independent		
<b>Enclave at Black Point Marina Community Development District</b>	Miami-Dade		11
Miami-Dade County	Independent		X
<b>Encore Community Development District</b>	Hillsborough		11
City of Tampa	Independent		x
<b>Englewood Area Fire Control District</b>	Charlotte, Sarasota		X-F X 11
Multi	Independent		X
<b>Englewood Community Redevelopment Agency</b>	Sarasota		11
Sarasota County	Dependent		
<b>Englewood Water District</b>	Charlotte, Sarasota		CL X
Multi	Independent		X
			Defined Benefit Closed.
<b>Enterprise Community Development District</b>	Osceola		
Osceola County	Independent	X	X
<b>Epperson North Community Development District</b>	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
<b>Epperson Ranch Community Development District</b>	Pasco		11
Pasco County	Independent		
<b>Epperson Ranch II Community Development District</b>	Pasco		11
Pasco County	Independent		
<b>Escambia County Housing Finance Authority</b>	Escambia		X 11
Escambia County	Dependent		
<b>Escambia County Law Library</b>	Escambia		X
Escambia County	Independent		X
<b>Escambia Health Facilities Authority</b>	Escambia		
Escambia County	Dependent	X	X
<b>Escambia Soil and Water Conservation District</b>	Escambia		11
Escambia County	Independent		X
<b>Esplanade Lake Club Community Development District</b>	Lee		11
Lee County	Independent		
<b>Estancia at Wiregrass Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Estates at Cherry Lake Community Development District</b>	Lake		11
City of Groveland	Independent		x
<b>Estero Fire Rescue District</b>	Lee		X 8
Lee County	Independent		X X
<b>Eureka Grove Community Development District</b>	Miami-Dade		11
Miami-Dade County	Independent		
<b>Everglades Agricultural Area Environmental Protection District</b>	Glades, Hendry, Palm Beach		
Multi	Independent	X	X
<b>Evergreen Community Development District</b>	Manatee		11
Manatee County	Independent		
<b>Falcon Trace Community Development District</b>	Orange		11
Orange County	Independent		X
<b>Fallschase Community Development District</b>	Leon		11
Leon 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
<b>Farmton - Brevard Community Development District</b>	Brevard			11		
Brevard County	Independent					
<b>Fellsmere Water Control District</b>	Indian River			X		
Indian River County	Independent			X		
<b>Fernandina Beach Community Redevelopment Agency</b>	Nassau			11		
City of Fernandina Beach	Dependent			X		
<b>Fiddler's Creek Community Development District</b>	Collier			11		
Collier County	Independent			X		
<b>Fiddler's Creek Community Development District Number 2</b>	Collier			11		
Collier County	Independent			X		
<b>Fieldstone Community Development District</b>	Manatee			11		
Manatee County	Independent			X		
<b>Finley Woods Community Development District</b>	Alachua					
City of Gainesville	Independent	X			X	
<b>First Coast Workforce Development Consortium</b>	Baker, Clay, Duval, Nassau, Putnam, St. Johns			X		
Multi	Independent			X		
<b>Fishhawk Community Development District IV</b>	Hillsborough					
Hillsborough County	Independent	X			X	
<b>Fishhawk Ranch Community Development District</b>	Hillsborough			11		
Hillsborough County	Independent					
<b>Flaghole Drainage District</b>	Glades, Hendry			11		
Multi	Independent			X		
<b>Flagler Beach Community Redevelopment Agency</b>	Flagler			11		
City of Flagler Beach	Dependent					
<b>Flagler County Housing Authority</b>	Flagler			X	11	
Flagler County	Independent					
<b>Flagler Estates Road and Water Control District</b>	St. Johns			11		Elected; Fee Basis;Part-time
St. Johns County	Independent			X	X	
<b>Fleming Island Plantation Community Development District</b>	Clay					
Clay 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
<b>Flora Ridge Education Facilities Benefit District</b>	Osceola		
City of Kissimmee	Dependent	X	X
<b>Florence Villa Community Redevelopment Agency</b>	Polk		11
City of Winter Haven	Dependent		X
			The agency does not provide retirement benefits
<b>Florida Atlantic Research and Development Authority</b>	Broward, Palm Beach		
Multi	Independent	X	X
<b>Florida City Community Redevelopment Agency</b>	Miami-Dade		X
City of Florida City	Dependent		X
<b>Florida Crown Workforce Board, Inc.</b>	Columbia, Dixie, Gilchrist, Union		11
Multi	Independent		
<b>Florida Green Finance Authority</b>	Palm Beach		11
Multi	Independent		X
<b>Florida Inland Navigation District</b>	Brevard, Broward, Duval, Flagler, Indian River, Martin, Miami-Dade, Nassau, Palm Beach, St. Johns, St. Lucie, Volusia		X 11
Multi	Independent		
<b>Florida Keys Aqueduct Authority</b>	Monroe		X 11
Monroe County	Independent		
<b>Florida Keys Mosquito Control District</b>	Monroe		X 11
Monroe County	Independent		
<b>Florida PACE Funding Agency</b>	Flagler, Osceola		11
Flagler Co / Kissimmee	Independent		X
			No employees
<b>Florida Resiliency and Energy District</b>	Brevard, Broward, Charlotte, Collier, Hillsborough, Leon, Levy, Miami-Dade, Nassau, Orange, Palm Beach, Pasco, Seminole		11
Multiple	Independent		
<b>Florosa Fire Control District</b>	Okaloosa		
Okaloosa 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
<b>Flow Way Community Development District</b>	Collier				11	
Collier County	Independent					
<b>Fontainebleau Lakes Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Forest Brooke Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Forest Creek Community Development District</b>	Manatee				11	
Manatee County	Independent					
<b>Forest Lake Community Development District</b>	Polk					
Polk County	Independent				X	
<b>Fort Lauderdale Community Redevelopment Agency</b>	Broward				11	
City of Ft. Lauderdale	Dependent					
<b>Fort Lauderdale Housing Authority</b>	Broward				3	None
City of Ft. Lauderdale	Dependent		X	X		
<b>Fort Myers Beach Fire Control District</b>	Lee			X		
Lee County	Independent					
<b>Fort Myers Beach Mosquito Control District</b>	Lee			X		
Lee County	Independent			X		
<b>Fort Myers Beach Public Library District</b>	Lee			X	11	
Lee Co. / Ft. Myers Beach	Independent					
<b>Fort Myers Community Redevelopment Agency</b>	Lee				11	
City of Fort Myers	Dependent					
<b>Fort Myers Housing Authority</b>	Lee				11	None
City of Fort Myers	Dependent		X	X		
<b>Fort Myers Shores Fire Protection and Rescue District</b>	Lee			X	11	
Lee County	Independent					
<b>Fort Pierce Farms Water Control District</b>	St. Lucie			X	11	
St. Lucie County	Independent					
<b>Fort Pierce Redevelopment Agency</b>	St. Lucie				11	
City of Fort Pierce	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
<b>Fort Walton Beach Community Redevelopment Agency</b>	Okaloosa				11	
City of Fort Walton Beach	Dependent					
<b>Fort Walton Beach Housing Authority</b>	Okaloosa				11	None
City of Ft. Walton Beach	Dependent		X	X		
<b>Forty-Ninth Street Corridor Redevelopment District</b>	Pinellas				11	
City of Gulfport	Dependent				X	
<b>Founders Ridge Community Development District</b>	Lake				11	
City of Minneola	Independent				X	
<b>Four Seasons at Crystal Springs Community Development District</b>	Hernando				11	
Hernando County	Independent					
<b>Franklin Soil and Water Conservation District</b>	Franklin				11	
Franklin County	Independent				X	
<b>Fred R. Wilson Memorial Law Library</b>	Seminole				11	
Seminole County	Dependent				X	
<b>Freedom Walk Community Development District</b>	Okaloosa				11	
City of Crestview	Independent				X	
<b>FRERC Community Development District</b>	Orange				11	
City of Ocoee	Independent					
<b>Fronterra Community Development District</b>	Collier				11	
Collier County	Independent				X	
<b>Fruitland Park Community Redevelopment Agency</b>	Lake					
City of Fruitland Park	Dependent	X			X	
<b>Gadsden County Hospital</b>	Gadsden					
Gadsden County	Dependent	X			X	
<b>Gadsden County Industrial Development Authority</b>	Gadsden			X	11	
Gadsden County	Dependent					
<b>Gadsden Soil and Water Conservation District</b>	Gadsden					
Gadsden County	Independent				X	
<b>Gainesville Housing Authority</b>	Alachua				11	Emergency, Fee Basis,Part-time
City of Gainesville	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	
<b>Gainesville-Alachua County Regional Airport Authority</b>	Alachua				11		
Gainesville/Alachua Co.	Independent						
<b>Gamble Creek Community Development District</b>	Manatee				11		
Manatee County	Independent						
<b>Gardens at Hammock Beach Community Development District</b>	Flagler				11		
Flagler County	Independent				X		
<b>Gasparilla Island Bridge Authority</b>	Charlotte, Lee				11		
Multi	Independent		X				
<b>Gateway Services Community Development District</b>	Lee				11		Elected, Fee Basis,Part-time
Lee County	Independent		X	X			
<b>George E. Weems Memorial Hospital</b>	Franklin						
Franklin County	Independent				X		
<b>Gerber Groves Water Control District</b>	Hendry				11		
Hendry County	Independent				X		
<b>Gilchrist County Industrial Development Authority</b>	Gilchrist				11		
Gilchrist County	Dependent				X		
<b>Gilchrist Soil and Water Conservation District</b>	Gilchrist		X	X			
Gilchrist County	Independent		X	X	X		
<b>Glades Soil and Water Conservation District</b>	Glades				11		
Glades County	Dependent				X		
<b>Gladeview Water Control District</b>	Palm Beach				11		
Palm Beach County	Independent				X		
<b>Glen St. Johns Community Development District</b>	St. Johns				11		
St. Johns County	Independent				x		
<b>Golden Gate Point Streetscape Special District</b>	Sarasota				11		
City of Sarasota	Dependent						
<b>Golden Isles Safe Neighborhood District</b>	Broward				11		
City of Hallandale Beach	Dependent				X		
<b>Golden Lakes Community Development District</b>	Polk				11		
Polk 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
<b>Gramercy Farms Community Development District</b>	Osceola				11	
City of St. Cloud	Independent				X	
<b>Grand Bay at Doral Community Development District</b>	Miami-Dade				11	
City of Doral	Independent				X	
<b>Grand Hampton Community Development District</b>	Hillsborough				11	
City of Tampa	Independent				X	
<b>Grand Haven Community Development District</b>	Flagler				11	
City of Palm Coast	Independent				X	
<b>Grand Oaks Community Development District</b>	St. Johns				11	
St. Johns County	Independent					
<b>Grande Pines Community Development District</b>	Orange					
Orange County	Independent					
<b>Greater Boca Raton Beach and Park District</b>	Palm Beach				11	
City of Boca Raton	Independent				X	
<b>Greater Lakes / Sawgrass Bay Community Development District</b>	Lake				11	
Lake County	Independent				x	
<b>Greater Leesburg Community Redevelopment Agency</b>	Lake				11	
City of Leesburg	Dependent				X	
<b>Greater Naples Fire Rescue District</b>	Collier				11	
Collier County	Independent					
<b>Greater Orlando Aviation Authority</b>	Orange			X	11	
City of Orlando	Independent					
<b>Greater Seminole Area Special Recreation District</b>	Pinellas					
Pinellas County	Independent	X			X	
<b>Green Corridor Property Assessment Clean Energy (PACE) District</b>	Miami-Dade					
Multi Municipalities	Independent	X			X	
<b>GreeneWay Improvement District</b>	Orange				11	
City of Orlando	Independent				X	
<b>Gretna Housing Authority</b>	Gadsden				11	
City of Gretna	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
<b>Gretna Neighborhood Improvement District</b>	Gadsden					
City of Gretna	Dependent	X			X	
<b>Greyhawk Landing Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Griffin Lakes Community Development District</b>	Broward				11	
City of Dania Beach	Independent				X	
<b>Grove Community District</b>	Okeechobee				11	
Okeechobee County	Independent				X	
<b>Grove Resort Community Development District</b>	Orange				11	
Orange County	Independent				X	
<b>Groveland Community Redevelopment Agency</b>	Lake				11	
City of Groveland	Dependent				X	
<b>Groves Community Development District, The</b>	Pasco				11	
Pasco County	Independent				X	
<b>Gulf Breeze Community Redevelopment Agency</b>	Santa Rosa				11	
City of Gulf Breeze	Dependent				X	
<b>Gulf Consortium</b>	Bay, Charlotte, Citrus, Collier, Dixie, Escambia, Franklin, Gulf, Hernando, Hillsborough, Jefferson, Lee, Levy, Manatee, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Taylor, Wakulla, Walton				11	
Multi-County	Independent				X	
<b>Gulfport Waterfront Community Redevelopment Agency</b>	Pinellas					
City of Gulfport	Dependent	X			X	
<b>Gulfstream Polo Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Habitat Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Habitat Safe Neighborhood Improvement District</b>	Broward				11	
City of Lauderhill	Dependent					

**APPENDIX K - Inventory of Special Districts**

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Local Governing Authority	Status	EEs DC SS No Plan	Comments
<b>Hacienda Lakes Community Development District</b>	Collier		
Collier County	Independent	X	X
<b>Haines City Community Redevelopment Agency</b>	Polk		11
City of Haines City	Dependent		
<b>Haines City Water Control District</b>	Polk		
Polk County	Independent	X	X
<b>Halifax Hospital Medical Center</b>	Volusia		X 11
Volusia County	Independent		X
<b>Hallandale Beach Community Redevelopment Agency</b>	Broward		11
City of Hallandale Beach	Dependent		X
<b>Hamal Community Development District</b>	Palm Beach		
City of West Palm Beach	Independent	X	X
<b>Hamilton County Development Authority</b>	Hamilton		11
Hamilton County	Independent		X
<b>Hamilton County Memorial Hospital</b>	Hamilton		X 11
Hamilton County	Independent		
<b>Hamilton County Soil and Water Conservation District</b>	Hamilton		11
Hamilton County	Independent		X
<b>Hammock Bay Community Development District</b>	Walton		11
City of Freeport	Independent		X
<b>Hammock Reserve Community Development District</b>	Polk		
City of Haines City	Independent		X
<b>Hammock Woods Special Dependent Tax District</b>	Hillsborough		11
Hillsborough County	Dependent		X
<b>Hammocks Community Development District</b>	Hillsborough		11
City of Tampa	Independent		
<b>Harbor Bay Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		X
<b>Harbour Isles Community Development District</b>	Hillsborough		11
Hillsborough 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
<b>Harbour Waterway Special District</b>	Duval		
City of Jacksonville	Dependent		X X
<b>Harbourage at Braden River Community Development District</b>	Manatee		11
Manatee County	Independent		X
<b>Hardee County Economic Development Authority</b>	Hardee		11
Hardee County	Independent		
<b>Hardee County Housing Authority</b>	Hardee		11
Hardee County	Independent		
<b>Hardee County Indigent Health Care Special District</b>	Hardee		
Hardee County	Independent	X	X
<b>Hardee County Industrial Development Authority</b>	Hardee		11
Hardee County	Dependent		
<b>Hardee Soil and Water Conservation District</b>	Hardee		
Hardee County	Independent	X	X
<b>Harden / Parkway Community Redevelopment Agency</b>	Polk		
Polk County	Dependent	X	X
<b>Harmony Community Development District</b>	Osceola		11
Osceola County	Independent		X
<b>Harmony on Lake Eloise Community Development District</b>	Polk		11
City of Winter Haven	Independent		
<b>Harmony Village Community Development District</b>	Okaloosa		11
City of Laurel Hill	Independent		X
<b>Harmony West Community Development District (2017)</b>	Osceola		11
Osceola County	Independent		
<b>Harrison Ranch Community Development District</b>	Manatee		11
Manatee County	Independent		X
<b>Hastings Drainage District</b>	Putnam, St. Johns		11
Multi	Independent		X
<b>Hawk's Point Community Development District</b>	Hillsborough		
Hillsborough 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	No EE's DC SS No Plan	Comments
<b>Hawkstone Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		
<b>Hawthorne Community Redevelopment Agency</b>	Alachua		11
City of Hawthorne	Dependent	X	
<b>Hawthorne Mill North Community Development District</b>	Polk		11
City of Lakeland	Independent		
<b>Health Care District of Palm Beach County</b>	Palm Beach		11
Palm Beach County	Independent		
<b>Heartland Library Cooperative</b>	Desoto, Glades, Hardee, Highlands, Okeechobee	X	
Multi	Independent	X X	
<b>Heights Community Development District, The</b>	Hillsborough		11
City of Tampa	Independent		
<b>Hemingway Point Community Development District</b>	Miami-Dade		11
Miami-Dade County	Independent	x	
<b>Hendry County Hospital Authority</b>	Hendry	X	11
Hendry County	Independent	X	
<b>Hendry County Industrial Development Authority</b>	Hendry	X	11
Hendry County	Dependent		
<b>Hendry Soil and Water Conservation District</b>	Hendry	X	
Hendry County	Dependent	X	
<b>Hendry-Hilliard Water Control District</b>	Hendry		11
Hendry County	Independent		X
<b>Hendry-La Belle Recreation Board</b>	Hendry	X	
Hendry County/City of Lab	Independent	X X	
<b>Heritage Bay Community Development District</b>	Collier		11
Collier County	Independent		
<b>Heritage Greens Community Development District</b>	Collier		11
Collier County	Independent		X
<b>Heritage Harbor Community Development District</b>	Hillsborough		
Hillsborough 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	No EEs DC SS No Plan	Comments
<b>Heritage Harbour Market Place Community Development District</b>	Manatee		11
Manatee County	Independent		X
<b>Heritage Harbour North Community Development District</b>	Manatee		11
Manatee County	Independent		X
<b>Heritage Harbour South Community Development District</b>	Manatee		11
Manatee County	Independent		X
<b>Heritage Isle at Viera Community Development District</b>	Brevard		11
Brevard County	Independent		X
<b>Heritage Isles Community Development District</b>	Hillsborough		
City of Tampa	Independent	X	X
<b>Heritage Lake Park Community Development District</b>	Charlotte		
Charlotte County	Independent		X X
<b>Heritage Landing Community Development District</b>	St. Johns		
St. Johns County	Independent	X	X
<b>Heritage Oak Park Community Development District</b>	Charlotte		11
Charlotte County	Independent		X
<b>Heritage Palms Community Development District</b>	Lee		11
City of Fort Myers	Independent		X
<b>Heritage Park Community Development District</b>	St. Johns		
St. Johns County	Independent	X	X
<b>Heritage Pines Community Development District</b>	Pasco		11
Pasco County	Independent		
<b>Heritage Plantation Community Development District</b>	Okaloosa		11
Okaloosa County	Independent		X
<b>Heritage Springs Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Hernando County Housing Authority</b>	Hernando		X 11
Hernando County	Independent		
<b>Hernando County Law Library</b>	Hernando		X 11
Hernando 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	
<b>Hernando County Port Authority</b>	Hernando		X 11	
Hernando County	Dependent			
<b>Hernando County Water and Sewer District</b>	Hernando		X 11	
Hernando County	Dependent			
<b>Heron Isles Community Development District</b>	Nassau		11	Elected
Nassau County	Independent		X X	
<b>Hérons Glen Recreation District</b>	Lee		11	
Lee County	Independent		X	
<b>Hialeah Housing Authority</b>	Miami-Dade		11	None
City of Hialeah	Dependent		X	
<b>Hialeah Redevelopment Agency</b>	Miami-Dade		11	
City of Hialeah	Dependent		X	
<b>Hickory Hill Special Dependent Tax District</b>	Hillsborough			
Hillsborough County	Dependent	X	X	
<b>Hidden Creek Community Development District</b>	Hillsborough		11	
Hillsborough County	Independent		X	District has no employees
<b>Hidden Creek North Community Development District</b>	Pasco		11	
Pasco County	Independent			
<b>Hideaway Beach District</b>	Collier		11	
City of Marco Island	Dependent			
<b>High Ridge / Quantum Community Development District</b>	Palm Beach		11	
City of Boynton Beach	Independent		X	
<b>High Springs Community Redevelopment Agency</b>	Alachua		11	
City of High Springs	Dependent		X	
<b>Highland Glades Water Control District</b>	Palm Beach		11	
Palm Beach County	Independent		X	
<b>Highland Meadows Community Development District</b>	Polk		11	
City of Davenport	Independent		X	District has no employees
<b>Highland Meadows II Community Development District</b>	Polk		11	
City of Davenport	Independent			

**APPENDIX K - Inventory of Special Districts**

District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	SS Coverage Exclusions Comments
<b>Highland Meadows West Community Development District</b> Polk County	Polk Independent	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Highland Trails Community Development District</b> City of Dade City	Pasco Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Highland View Water and Sewer District</b> Gulf County	Gulf Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
<b>Highlands Community Development District</b> Hillsborough County	Hillsborough Independent	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Highlands County Health Facilities Authority</b> Highlands County	Highlands Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
<b>Highlands County Hospital District</b> Highlands County	Highlands Dependent	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Highlands County Housing Authority</b> Highlands County	Highlands Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11 <input checked="" type="checkbox"/>	
<b>Highlands County Industrial Development Authority</b> Highlands County	Highlands Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
<b>Highlands Soil and Water Conservation District</b> Highlands County	Highlands Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11 <input checked="" type="checkbox"/>	
<b>Highway 79 Corridor Authority</b> City of Bonifay, Holmes and Washington Counties	Holmes, Washington Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11	
<b>Hillcrest Community Development District</b> City of Hollywood	Broward Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11 <input checked="" type="checkbox"/>	
<b>Hills of Minneola Community Development District</b> City of Minneola	Lake Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11	
<b>Hillsboro Inlet District</b> Broward County	Broward Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
<b>Hillsborough County Aviation Authority</b> Hillsborough County	Hillsborough Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
<b>Hillsborough County Hospital Authority</b> Hillsborough County	Hillsborough Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	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
<b>Hillsborough County Industrial Development Authority</b>	Hillsborough					
Hillsborough County	Dependent	X			X	
<b>Hillsborough Soil and Water Conservation District</b>	Hillsborough			X	11	
Hillsborough County	Independent					
<b>Hillsborough Transit Authority</b>	Hillsborough			X	11	
Hillsborough County	Independent					
<b>Hobe-Saint Lucie Conservancy District</b>	Martin					
Martin County	Independent				X	
<b>Holiday Park, Park and Recreation District</b>	Sarasota					Elected, Fee Basis,Part-time
Sarasota County	Independent			X	X	
<b>Holley-Navarre Fire Protection District</b>	Santa Rosa		F-DB		11	
Santa Rosa County	Independent					
<b>Holly Hill Road East Community Development District</b>	Polk				11	
City of Davenport	Independent				X	
<b>Hollywood Beach Community Development District I</b>	Broward				11	
City of Hollywood	Independent				X	
<b>Hollywood Community Redevelopment Agency</b>	Broward				11	
City of Hollywood	Dependent				X	
<b>Hollywood Housing Authority</b>	Broward				11	Elected
City of Hollywood	Dependent			X		
<b>Holmes County Development Commission</b>	Holmes			X	11	
Holmes County	Dependent					
<b>Holmes County Housing Authority</b>	Holmes			X	11	
Holmes County	Independent					
<b>Holmes Creek Soil and Water Conservation District</b>	Holmes					
Holmes County	Independent				X	
<b>Holt Fire District</b>	Okaloosa				11	
Okaloosa County	Independent				X	
<b>Homestead 50 Community Development District</b>	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
<b>Homestead Community Redevelopment Agency</b>	Miami-Dade		11
City of Homestead	Dependent		X
<b>Homosassa Special Water District</b>	Citrus		X 11
Citrus County	Independent		
<b>Housing Authority of Bartow</b>	Polk		11
City of Bartow	Dependent		X
<b>Housing Authority of Brevard County</b>	Brevard		11
Brevard County	Independent	X	
<b>Housing Authority of Springfield</b>	Bay		X 11
City of Springfield	Dependent	X	X
<b>Housing Authority of Tarpon Springs</b>	Pinellas		11
City of Tarpon Springs	Dependent	X	X
<b>Housing Authority of The City of Arcadia</b>	Desoto		11
City of Arcadia	Dependent	X	X
<b>Housing Authority of The City of Belle Glade</b>	Palm Beach	X	
City of Belle Glade	Dependent		X
<b>Housing Authority of The City of Bradenton</b>	Manatee		11
City of Bradenton	Dependent		X X
<b>Housing Authority of The City of Cocoa</b>	Brevard		11
City of Cocoa	Dependent	X	X
<b>Housing Authority of The City of Eustis</b>	Lake		X 11
City of Eustis	Dependent		
<b>Housing Authority of The City of Fernandina Beach</b>	Nassau		11
City of Fernandina Beach	Dependent		X
<b>Housing Authority of The City of Fort Pierce</b>	St. Lucie		11
City of Fort Pierce	Dependent	X	X
<b>Housing Authority of The City of Homestead</b>	Miami-Dade		11
City of Homestead	Dependent		X X
<b>Housing Authority of The City of Lakeland</b>	Polk		11
City of Lakeland	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				
<b>Housing Authority of The City of Mulberry</b>	Polk		X				None
City of Mulberry	Dependent			X	X		
<b>Housing Authority of The City of New Smyrna Beach</b>	Volusia			X	11		None
City of New Smyrna Beach	Dependent			X			
<b>Housing Authority of The City of Orlando</b>	Orange						
City of Orlando	Dependent	X			X		
<b>Housing Authority of The City of Pompano Beach</b>	Broward				11		None
City of Pompano Beach	Dependent			X			
<b>Housing Authority of the City of Stuart, Florida</b>	Martin				11		
City of Stuart	Dependent		x				
<b>Housing Authority of The City of Tampa</b>	Hillsborough				11		Fee Basis, Part-time
City of Tampa	Dependent		X	X			
<b>Housing Authority of The City of Titusville</b>	Brevard				11		
City of Titusville	Dependent		X				
<b>Housing Finance Authority of Clay County</b>	Clay			X	11		
Clay County	Dependent						
<b>Housing Finance Authority of Hillsborough County</b>	Hillsborough						
Hillsborough County	Dependent	X			X		
<b>Housing Finance Authority of Lee County, Florida</b>	Lee						
Lee County	Dependent	X			X		
<b>Housing Finance Authority of Manatee County</b>	Manatee						
Manatee County	Dependent	X			X		
<b>Housing Finance Authority of Palm Beach County</b>	Palm Beach			X	11		
Palm Beach County	Dependent						
<b>Housing Finance Authority of Pinellas County</b>	Pinellas			X	11		
Pinellas County	Dependent						
<b>Housing Finance Authority of Polk County</b>	Polk						
Polk County	Dependent	X			X		
<b>Housing Finance Authority of St. Johns County</b>	St. Johns			X	11		
St. Johns 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	
<b>Housing Finance Authority of Volusia County</b>	Volusia			X	11		
Volusia County	Dependent						
<b>Howard Creek Fire Control District</b>	Gulf			X	11		
Gulf County	Dependent						
<b>Hunter's Lake Special Dependent Tax District</b>	Hillsborough			X	11		
Hillsborough County	Dependent						
<b>Hunter's Ridge Community Development District No. 1</b>	Flagler				11		
Flagler County	Independent				x		
<b>Hunter's Ridge Oaks Community Development District No 1</b>	Flagler				11		
Flagler County	Independent						
<b>Hypoluxo / Haverhill Community Development District</b>	Palm Beach				11		
Palm Beach County	Independent				X		
<b>Immokalee Fire Control District</b>	Collier			X	11		
Collier County	Independent						
<b>Immokalee Water and Sewer District</b>	Collier				11		
Collier County	Independent						
<b>Indian Creek Common Facilities District</b>	Osceola				11		
Osceola County	Dependent				X		
<b>Indian Hills-Hickory Ridge II Special Dependent Tax District</b>	Hillsborough			X	11		
Hillsborough County	Dependent						
<b>Indian Point Common Facilities District</b>	Osceola				11		
Osceola County	Dependent				X		
<b>Indian Ridge Villas Common Facilities District</b>	Osceola				11		
Osceola County	Dependent				X		
<b>Indian River County Emergency Services District</b>	Indian River			X	11		
Indian River County	Dependent						
<b>Indian River County Hospital District</b>	Indian River					None	
Indian River County	Independent		X	X	X		
<b>Indian River County Housing Authority</b>	Indian River			X	11		
Indian River 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
<b>Indian River Farms Water Control District</b>	Indian River			X	11	
Indian River County	Independent					
<b>Indian River Mosquito Control District</b>	Indian River			X		
Indian River County	Independent			X		
<b>Indian River Soil and Water Conservation District</b>	Indian River			X	11	
Indian River County	Independent					
<b>Indian Trace Development District</b>	Broward					
City of Weston	Dependent	X			X	
<b>Indian Trail Improvement District</b>	Palm Beach			X		
Palm Beach County	Independent			X		
<b>Indiantown Community Development District</b>	Martin					
Martin County	Independent	X			X	
<b>Indigo Community Development District</b>	Volusia				11	Elected
City of Daytona Beach	Independent			X	X	
<b>Indigo East Community Development District</b>	Marion				11	
Marion County	Independent				X	
<b>Industrial Development Authority of Calhoun County</b>	Calhoun			X	11	
Calhoun County	Dependent					
<b>Interlaken Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				x	
<b>International Drive Community Redevelopment Agency</b>	Orange					
Orange County	Dependent	X			X	
<b>International Drive Master Transit and Improvement District</b>	Orange					
Orange County	Independent			X	X	
<b>Iona-McGregor Fire Protection and Rescue Service District</b>	Lee			X	11	
Lee County	Independent					
<b>IRL Council</b>	Brevard, Indian River, Martin, St. Lucie, Volusia			X	11	
Multiple	Independent			X		Covers general employees
<b>Islands at Doral (NE) Community Development District</b>	Miami-Dade			X	11	
City of Doral	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
<b>Islands at Doral (SW) Community Development District</b>	Miami-Dade				11	
City of Doral	Independent				X	
<b>Islands at Doral III Community Development District</b>	Miami-Dade				11	
City of Doral	Independent				X	
<b>Islands at Doral Townhomes Community Development District</b>	Miami-Dade				11	
City of Doral	Independent				X	
<b>Isle of Palms Special District</b>	Duval				11	
City of Jacksonville	Dependent				X	No employees
<b>Isles of Bartram Park Community Development District</b>	St. Johns				11	
St. Johns County	Independent				X	
<b>Isles of Inverrary Safe Neighborhood Improvement District</b>	Broward				11	
City of Lauderhill	Dependent					
<b>Istokpoga Marsh Watershed Improvement District</b>	Highlands			X	11	
Highlands County	Dependent					
<b>J. Ben Harrill Villages of Pasadena Hills Stewardship District</b>	Pasco				11	
Pasco County	Dependent				x	
<b>Jackson County Agricultural Center</b>	Jackson			X	11	
Jackson County	Dependent					
<b>Jackson County Hospital District</b>	Jackson			X	10	
Jackson County	Independent		X	X		
<b>Jackson Soil and Water Conservation District</b>	Jackson				11	
Jackson County	Independent				X	
<b>Jacksonville Aviation Authority</b>	Duval			X	11	
City of Jacksonville	Dependent					
<b>Jacksonville Beach Community Redevelopment Agency</b>	Duval					
City Jacksonville Beach	Dependent				X	
<b>Jacksonville Health Facilities Authority</b>	Duval				11	
City of Jacksonville	Dependent				X	
<b>Jacksonville Housing Authority</b>	Duval				11	
City of Jacksonville	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
<b>Jacksonville Housing Finance Authority</b>	Duval				11	
Duval County	Dependent				X	
<b>Jacksonville International Airport Area Redevelopment Agency</b>	Duval				11	
City of Jacksonville	Dependent					
<b>Jacksonville Port Authority</b>	Duval				11	
City of Jacksonville	Dependent					
<b>Jacksonville Public Library</b>	Duval				11	
City of Jacksonville	Dependent				X	
<b>Jacksonville Transportation Authority</b>	Duval			X		
City of Jacksonville	Independent			X		
<b>Jefferson Soil and Water Conservation District</b>	Jefferson				11	
Jefferson County	Independent				X	
<b>John A. H. Murphree Law Library</b>	Alachua			X	11	
Alachua County	Dependent					
<b>Joint West Melbourne-Brevard County Community Redevelopment Agency</b>	Brevard				11	
City of West Melbourne	Dependent				X	No employees
<b>Joshua Water Control District</b>	Desoto		X	X	10	
Desoto County	Independent		X	X		
<b>Journey's End Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Julington Creek Plantation Community Development District</b>	St. Johns					
St. Johns County	Independent	X			X	
<b>Jupiter Inlet District</b>	Palm Beach					
Multiple	Independent		X	X	X	
<b>Jupiter Island Beach Protection District</b>	Martin				11	
Town of Jupiter Island	Dependent				X	
<b>Juvenile Welfare Board of Pinellas County</b>	Pinellas			X	11	
Pinellas County	Independent					
<b>Kass Circle Community Redevelopment Agency</b>	Hernando				11	
Hernando 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
<b>K-Bar Ranch Community Development District</b>	Hillsborough				11	
City of Tampa	Independent				X	
<b>K-Bar Ranch II Community Development District</b>	Hillsborough				11	
City of Tampa	Independent				X	
<b>Kendall Breeze Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Kendall Breeze West Community Development District</b>	Miami-Dade				11	
Miami-Dade	Independent				X	
<b>Key Largo Fire Rescue and Emergency Medical Services District</b>	Monroe				11	
Monroe County	Independent					
<b>Key Largo Wastewater Treatment District</b>	Monroe				11	
Monroe County	Independent		X			
<b>Key Marco Community Development District</b>	Collier				11	
Collier County	Independent				X	
<b>Key West Housing Authority</b>	Monroe		X		11	None
City of Key West	Dependent			X		
<b>Keys Cove Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Keys Cove II Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Keys Edge Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Keystone Airpark Authority</b>	Clay				11	
City of Keystone Heights	Dependent		X			
<b>Keystone Grove Lakes Special Dependent District</b>	Hillsborough				11	
Hillsborough County	Dependent				X	
<b>Keystone Heights Community Redevelopment Agency</b>	Clay				11	
City of Keystone Heights	Dependent				X	
<b>Kingman Gate Community Development District</b>	Miami-Dade					
Miami-Dade 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
<b>KingSoutel Crossing Community Redevelopment Agency</b>	Duval				11	
City of Jacksonville	Dependent					
<b>La Collina Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Lafayette Soil and Water Conservation District</b>	Lafayette				11	
Lafayette County	Independent				X	
<b>Lago Vista Maintenance District</b>	Hillsborough					
Hillsborough County	Dependent	X			X	
<b>Laguna Lakes Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Lake Apopka Natural Gas District</b>	Lake, Orange			X	11	
Multi	Independent					
<b>Lake Asbury Municipal Service Benefit District</b>	Clay			X	11	
Clay County	Dependent					
<b>Lake Ashton Community Development District</b>	Polk				11	
Polk County	Independent				X	
<b>Lake Ashton II Community Development District</b>	Polk					
Polk County	Independent				X	
<b>Lake Beluthahatchee Community Development District</b>	St. Johns					
St. Johns County	Independent	X			X	
<b>Lake Bernadette Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Lake Brant Special Dependent District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Lake Butler Community Redevelopment Agency</b>	Union					
City of Lake Butler	Dependent	X			X	
<b>Lake City Community Redevelopment Agency</b>	Columbia					
City of Lake City	Dependent	X			X	
<b>Lake Clarke Shores Community Redevelopment Agency</b>	Palm Beach					
Town of Lake Clarke Shores	Dependent	X			X	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
<b>Lake Conway Water and Navigation Control District</b>	Orange					
Orange County	Dependent	X			X	
<b>Lake County Water Authority</b>	Lake			X		
Lake County	Independent		X	X		
<b>Lake Emma Community Development District</b>	Lake					
City of Groveland	Independent				X	
<b>Lake Frances Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Lake Heather Special Dependent Tax District</b>	Hillsborough					
Hillsborough County	Dependent	X			X	
<b>Lake Lucie Community Development District</b>	St. Lucie				11	
St. Lucie County	Independent				X	
<b>Lake Magdalene Estates West Special Dependent Tax District</b>	Hillsborough					
Hillsborough County	Dependent	X			X	
<b>Lake Magdalene Special Dependent District</b>	Hillsborough				11	
Hillsborough County	Dependent				X	
<b>Lake Padgett Estates Independent Special District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Lake Powell Residential Golf Community Development District</b>	Bay				11	
Bay County	Independent				X	
<b>Lake Region Lakes Management District</b>	Polk					Profit-sharing plan
Polk County	Independent		X	X		
<b>Lake Shore Hospital Authority</b>	Columbia			X		
Columbia County	Independent			X		
<b>Lake Soil and Water Conservation District</b>	Lake			X	11	
Lake County	Independent					
<b>Lake St. Charles Community Development District</b>	Hillsborough					
Hillsborough County	Independent				X	
<b>Lake Strawberry Special Dependent District</b>	Hillsborough				11	
Hillsborough 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	No EEs DC SS No Plan	Comments
<b>Lake Wales Airport Authority</b>	Polk		
City of Lake Wales	Dependent	X	X
<b>Lake Wales Community Redevelopment Agency</b>	Polk		
City of Lake Wales	Dependent		X
<b>Lake Wales Housing Authority</b>	Polk		11
City of Lake Wales	Dependent		X
<b>Lake Worth Beach Community Redevelopment Agency</b>	Palm Beach		11
City of Lake Worth	Dependent		X
<b>Lake Worth Drainage District</b>	Palm Beach		X 11
Palm Beach County	Independent		
<b>Lakeland Area Mass Transit District</b>	Polk		X 8
Polk County	Independent	X	X
<b>Lakeland Community Redevelopment Agency</b>	Polk		X
City of Lakeland	Dependent		
<b>Lakeland Downtown Development Authority</b>	Polk		2
City of Lakeland	Independent	X	X
<b>Lakes by the Bay South Community Development District</b>	Miami-Dade		11
Miami-Dade Co/Cutler Bay	Independent		X
<b>Lakes of Sarasota Community Development District</b>	Sarasota		
Sarasota County	Independent	X	X
<b>Lakeshore Ranch Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Lakeside Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Lakeside Landings Community Development District</b>	Polk		11
City of Winter Haven	Independent		
<b>Lakeside Plantation Community Development District</b>	Sarasota		
City of North Port	Independent	X	X
<b>Lakeside Preserve Community Development District</b>	Polk		11
City of Lakeland	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
<b>Lakewood Ranch Community Development District 1</b>	Manatee				11	
Manatee County	Independent				X	
<b>Lakewood Ranch Community Development District 2</b>	Manatee				11	
Manatee County	Independent				X	
<b>Lakewood Ranch Community Development District 4</b>	Manatee				11	
Manatee County	Independent				X	
<b>Lakewood Ranch Community Development District 5</b>	Manatee				11	
Manatee County	Independent				X	
<b>Lakewood Ranch Community Development District 6</b>	Manatee					
Manatee County	Independent			X	X	
<b>Lakewood Ranch Stewardship District</b>	Manatee, Sarasota				11	
Multi	Independent				X	
<b>Landings at Miami Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent					
<b>Landmark at Doral Community Development District</b>	Miami-Dade				11	
City of Doral	Independent				X	
<b>Largo Community Redevelopment Agency</b>	Pinellas					
City of Largo	Dependent		X	X	X	
<b>Lauderdale Isles Water Management District</b>	Broward					
City of Fort Lauderdale	Dependent	X			X	
<b>Lauderdale Lakes Community Redevelopment Agency</b>	Broward				11	
City of Lauderdale Lakes	Dependent				X	
<b>Lauderhill Housing Authority</b>	Broward				11	
City of Lauderhill	Dependent					
<b>Laurel Road Community Development District</b>	Sarasota					
City of Venice	Independent					
<b>Lealman Special Fire Control District</b>	Pinellas			X	11	
Pinellas County	Independent					
<b>Lee County Educational Facilities Authority</b>	Lee				11	
Lee 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	
<b>Lee County Housing Authority</b>	Lee		11	Elected, Fee Basis
Lee County	Independent	X X		
<b>Lee County Hyacinth Control District</b>	Lee		X 11	
Lee County	Independent			
<b>Lee County Industrial Development Authority</b>	Lee		X 11	Elected, Fee Basis,Part-time
Lee County	Dependent		X	
<b>Lee County Mosquito Control District</b>	Lee		X 8	
Lee County	Independent			
<b>Lee County Port Authority</b>	Lee		X 11	
Lee County	Dependent			
<b>Lee County Trauma Services District</b>	Lee		11	
Lee County	Independent	X		
<b>Lee Memorial Health System</b>	Lee		8	None
Lee County	Independent	X X		
<b>Legends Bay Community Development District</b>	Manatee		11	
Manatee County	Independent		X	
<b>Lehigh Acres Fire Control and Rescue District</b>	Lee		X 11	
Lee County	Independent			
<b>Lehigh Acres Municipal Services Improvement District</b>	Hendry, Lee		11	
Multi	Independent			
<b>Lely Community Development District</b>	Collier		11	
Collier County	Independent		X	
<b>Leon County Educational Facilities Authority</b>	Leon			
Leon County	Dependent	X	X	
<b>Leon County Energy Improvement District</b>	Leon		11	
Leon County	Dependent		X	
<b>Leon County Health Facilities Authority</b>	Leon			
Leon County	Dependent	X	X	
<b>Leon County Housing Finance Authority</b>	Leon		X 11	
Leon 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	
<b>Leon County Research and Development Authority</b>	Leon		X 11	
Leon County	Dependent			
<b>Leon Soil and Water Conservation District</b>	Leon		11	
Leon County	Independent		X	
<b>Levy Soil and Water Conservation District</b>	Levy			
Levy County	Independent		X	
<b>Lexington Community Development District</b>	Manatee			
Manatee County	Independent		X X	
<b>Lexington Oaks Community Development District</b>	Pasco		11	
Pasco County	Independent		X	
<b>Liberty Fire District</b>	Walton		11	
Walton County	Independent		X	
<b>Lincoln Road Business Improvement District</b>	Miami-Dade		11	
City of Miami Beach	Independent			
<b>Live Oak Housing Authority</b>	Suwannee		X 11	
City of Live Oak	Dependent			
<b>Live Oak Lake Community Development District</b>	Osceola			
Osceola County	Independent	X	X	No employees
<b>Live Oak No. 1 Community Development District</b>	Hillsborough		11	
Hillsborough County	Independent		X	
<b>Live Oak No. 2 Community Development District</b>	Hillsborough		11	
Hillsborough County	Independent		X	
<b>Live Oak-Suwannee County Recreation Board</b>	Suwannee		11	
Suwannee Co. / Live Oak	Dependent		X	
<b>Logan Gate Village Special Dependent District</b>	Hillsborough		X 11	
Hillsborough County	Dependent			
<b>Long Lake Ranch Community Development District</b>	Pasco			
Pasco County	Independent	X	X	
<b>Long Lake Reserve Community Development District</b>	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
<b>Longboat Key Beach Erosion Control District A</b>	Manatee, Sarasota					
Town of Longboat Key	Dependent	X			X	
<b>Longboat Key Beach Erosion Control District B</b>	Manatee, Sarasota					
Town of Longboat Key	Dependent	X			X	
<b>Longleaf Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Lower Florida Keys Hospital District</b>	Monroe				11	None
Monroe County	Independent			X	X	
<b>Loxahatchee Groves Water Control District</b>	Palm Beach			X	11	
Town of Loxahatchee Groves	Dependent					
<b>Loxahatchee River Environmental Control District</b>	Martin, Palm Beach				11	Fee Basis
Multi	Independent		X	X		
<b>LT Ranch Community Development District</b>	Sarasota				11	
Sarasota County	Independent					
<b>Lucaya Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Lucerne Park Community Development District</b>	Polk				11	
City of Winter Haven	Independent					
<b>Lynn Haven Community Redevelopment Agency</b>	Bay				11	
City of Lynn Haven	Dependent					
<b>Lynwood Community Development District</b>	Hillsborough					
Hillsborough County	Independent	X			X	
<b>Macclenny Housing Authority</b>	Baker			X	11	
City of Macclenny	Dependent					
<b>Madeira Community Development District</b>	St. Johns				11	
City of St. Augustine	Independent				X	
<b>Madison Community Redevelopment Agency</b>	Madison				11	
City of Madison	Dependent				X	
<b>Madison County Health and Hospital District</b>	Madison				11	
Madison 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
<b>Madison County Soil and Water Conservation District</b>	Madison				11	
Madison County	Dependent				X	
<b>Magic Place Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Magic Reserve Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Magnolia Creek Community Development District</b>	Walton				11	
City of Freeport	Independent				X	
<b>Magnolia Park Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Magnolia West Community Development District</b>	Clay				11	
Green Cove Springs	Independent				x	
<b>Maitland Downtown Community Redevelopment Agency</b>	Orange				11	
City of Maitland	Dependent					
<b>Majorca Isles Community Development District</b>	Miami-Dade				11	
City of Miami Gardens	Independent				X	
<b>Manatee County Housing Authority</b>	Manatee			X		
Manatee County	Independent			X		
<b>Manatee County Mosquito Control District</b>	Manatee			X		
Manatee County	Independent			X		
<b>Manatee County Port Authority</b>	Manatee			X	11	
Manatee County	Dependent					
<b>Manatee River Soil and Water Conservation District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Mandarin Grove Community Development District</b>	Manatee					
Manatee County	Independent	X			X	
<b>Manors of Inverrary Safe Neighborhood Improvement District</b>	Broward				11	
City of Lauderhill	Dependent					
<b>Maple Ridge Community Development District</b>	Broward				11	
City of Hollywood	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
<b>Margate Community Redevelopment Agency</b>	Broward				11	
City of Margate	Dependent				X	
<b>Marianna Health and Rehabilitation Center</b>	Jackson				11	
City of Marianna	Dependent		X			
<b>Marianna Housing Authority</b>	Jackson				11	None
City of Marianna	Dependent			X	X	
<b>Marianna Municipal Airport Development Authority</b>	Jackson				11	
City of Marianna	Dependent					
<b>Marion County Community Redevelopment Agency</b>	Marion				11	
Marion County	Dependent					
<b>Marion County Hospital District</b>	Marion				11	None
Marion County	Dependent			X	X	
<b>Marion County Housing Finance Authority</b>	Marion				11	
Marion County	Dependent				X	
<b>Marion County Industrial Development Authority</b>	Marion					
Marion County	Dependent	X			X	
<b>Marion County Law Library</b>	Marion				2	
Marion County	Independent			X	X	
<b>Marion County Utility Authority</b>	Marion					
Marion County	Dependent	X			X	
<b>Marion Soil and Water Conservation District</b>	Marion					
Marion County	Independent	X			X	
<b>Marsh Harbour Community Development District</b>	Palm Beach				11	
City of Riviera Beach	Independent				X	
<b>Marshall Creek Community Development District</b>	St. Johns				11	
St. Johns County	Independent				X	
<b>Martin County Community Redevelopment Agency</b>	Martin				11	
Martin County	Dependent				X	
<b>Martin County Health Facilities Authority</b>	Martin					
Martin County	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	
<b>Martin County Industrial Development Authority</b>	Martin			X	11		
Martin County	Dependent						
<b>Matlacha / Pine Island Fire Control District</b>	Lee			X	11	None	
Lee County	Independent			X			
<b>Mayfair Community Development District (Brevard County)</b>	Brevard				11		
City of Melbourne	Independent				X		
<b>McJunkin at Parkland Community Development District</b>	Broward				11		
City of Parkland	Independent						
<b>Meadow Pines Community Development District</b>	Broward				11		
City of Pembroke Pines	Independent				X		
<b>Meadow Pointe Community Development District</b>	Pasco				11		
Pasco County	Independent				X		
<b>Meadow Pointe II Community Development District</b>	Pasco				11		
Pasco County	Independent				X		
<b>Meadow Pointe III Community Development District</b>	Pasco						
Pasco County	Independent	X			X		
<b>Meadow Pointe IV Community Development District</b>	Pasco				11		
Pasco County	Independent				X		
<b>Meadow Pointe V Community Development District</b>	Pasco				11		
Pasco County	Independent				X		
<b>Meadow View at Twin Creeks Community Development District</b>	St. Johns				11	Elected	
St. Johns County	Independent			X	X		
<b>Mediterra Community Development District</b>	Collier				11		
Collier County	Independent				X		
<b>Mediterranea Community Development District</b>	Palm Beach				11		
City of Riviera Beach	Independent				X		
<b>Melbourne Airport Authority</b>	Brevard			X	11		
City of Melbourne	Dependent						
<b>Melbourne Community Redevelopment Agency</b>	Brevard			X	11		
City of Melbourne	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
<b>Melbourne Housing Authority</b>	Brevard			X	11	
City of Melbourne	Dependent					
<b>Melbourne-Tillman Water Control District</b>	Brevard			X	11	
Brevard County	Dependent					
<b>Merritt Island Public Library District</b>	Brevard			X		
Brevard County	Independent					
<b>Merritt Island Redevelopment Agency</b>	Brevard			X	11	
Brevard County	Dependent					
<b>Metropica Improvement District</b>	Broward					
City of Sunrise	Dependent	X			X	
<b>Miami Beach Health Facilities Authority</b>	Miami-Dade				11	
City of Miami Beach	Dependent				X	
<b>Miami Beach Housing Authority</b>	Miami-Dade			X	11	
City of Miami Beach	Independent					
<b>Miami Beach Redevelopment Agency</b>	Miami-Dade				11	
City of Miami Beach	Dependent					
<b>Miami Beach Visitor and Convention Authority</b>	Miami-Dade				11	
City of Miami Beach	Dependent				X	
<b>Miami Sports and Exhibition Authority</b>	Miami-Dade				11	None
City of Miami	Dependent			X		
<b>Miami World Center Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent					
<b>Miami-Dade County Educational Facilities Authority</b>	Miami-Dade			X	11	
Miami-Dade County	Dependent					
<b>Miami-Dade County Health Facilities Authority</b>	Miami-Dade			X	11	
Miami-Dade County	Dependent					
<b>Miami-Dade County Housing Finance Authority</b>	Miami-Dade				11	
Miami-Dade County	Dependent				X	
<b>Miami-Dade County Industrial Development Authority</b>	Miami-Dade			X		
Miami-Dade 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
<b>Miami-Dade County Library District</b>	Miami-Dade			X	11	
Miami-Dade County	Dependent					
<b>Miami-Dade Expressway Authority</b>	Miami-Dade			X		
Miami-Dade County	Independent					
<b>Miami-Dade Fire and Rescue Service District</b>	Miami-Dade			X	11	
Miami-Dade County	Dependent					
<b>Mid-Bay Bridge Authority</b>	Okaloosa			X	11	
Okaloosa County	Dependent					
<b>Middle Village Community Development District</b>	Clay				11	Elected
Clay County	Independent			X	X	
<b>Midtown Community Redevelopment Agency</b>	Miami-Dade				11	
City of Miami	Dependent				X	
<b>Midtown Miami Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Midway Fire District</b>	Santa Rosa		F-DB		11	
Santa Rosa County	Independent					
<b>Millers Creek Special District</b>	Duval				11	
City of Jacksonville	Dependent				X	The District has no employees.
<b>Milton Community Redevelopment Agency</b>	Santa Rosa					
City of Milton	Dependent	X			X	
<b>Milton Housing Authority</b>	Santa Rosa				11	
City of Milton	Dependent				X	
<b>Mira Lago West Community Development District</b>	Hillsborough					
Hillsborough County	Independent	X			X	
<b>Mirabella Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Mirada Community Development District (Lee)</b>	Lee				11	
Lee County	Independent				X	
<b>Mirada Community Development District (Pasco)</b>	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
<b>Mirada II Community Development District</b>	Pasco				11	
Pasco county	Independent					
<b>Miromar Lakes Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Mitchell Ranch Community Development District</b>	Pasco				11	
Pasco County	Independent					
<b>Monroe County Comprehensive Plan Land Authority</b>	Monroe			X		
Monroe County	Dependent			X		
<b>Monroe County Housing Authority</b>	Monroe				11	
Monroe County	Independent		X			
<b>Monroe County Industrial Development Authority</b>	Monroe				11	
Monroe County	Dependent				X	
<b>Montecito Community Development District</b>	Brevard				11	
City of Satellite Beach	Independent				X	
<b>Monterey / Congress Community Development District</b>	Palm Beach				11	
City of Boynton Beach	Independent					
<b>Monterra Community Development District</b>	Broward				11	
City of Cooper City	Independent				X	
<b>Moody River Estates Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Moore Haven Capital Projects Finance Authority</b>	Glades					
City of Moore Haven	Dependent	X			X	
<b>Moore Haven Mosquito Control District</b>	Glades			X		
City of Moore Haven	Independent					
<b>Moorings Bay System Special Taxing District</b>	Collier				11	
City of Naples	Dependent				X	
<b>Morningside Community Development District</b>	Bay				11	
Bay County	Independent				X	
<b>Mount Dora Community Redevelopment Agency</b>	Lake				11	
City of Mount Dora	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
<b>Mount Dora Health Facilities Authority</b>	Lake				11	
City of Mount Dora	Dependent				X	
<b>Mt. Plymouth-Sorrento Community Redevelopment Agency</b>	Lake				11	
Lake County	Dependent					
<b>MTERC Community Development District</b>	Hillsborough				11	
City of Tampa	Independent					
<b>Municipal Service District of Ponte Vedra Beach</b>	St. Johns					
St. Johns County	Independent			X	X	
<b>Murdock Village Community Redevelopment Agency</b>	Charlotte					
Charlotte County	Dependent	X			X	
<b>Myakka Fire Control District</b>	Manatee			X	11	
Manatee County	Dependent					
<b>Myakka Ranch Community Development District</b>	Sarasota				11	
Sarasota County	Independent				X	
<b>Myrtle Creek Improvement District</b>	Orange				11	
City of Orlando	Independent				X	
<b>Naples Heritage Community Development District</b>	Collier				11	
Collier County	Independent				X	
<b>Naples Reserve Community Development District</b>	Collier				11	
Collier County	Independent					
<b>Naranja Lakes Community Redevelopment Agency</b>	Miami-Dade				11	
Miami-Dade County	Dependent					No employees
<b>Narcoossee Community Development District</b>	Orange				11	
City of Orlando	Independent				X	
<b>Nassau County Housing Finance Authority</b>	Nassau			X	11	
Nassau County	Dependent					
<b>Nassau Soil and Water Conservation District</b>	Nassau					
Nassau County	Independent				X	
<b>Nature Coast Regional Water Authority</b>	Dixie, Gilchrist			X	11	
Multi	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
<b>Naturewalk Community Development District</b>	Walton				11	
Walton County	Independent				X	
<b>Naval Properties Local Redevelopment Authority</b>	Monroe				11	
City of Key West	Dependent					
<b>New Port - Tampa Bay Community Development District</b>	Hillsborough				11	
City of Tampa	Independent				X	
<b>New Port Richey Community Redevelopment Agency</b>	Pasco			X	11	
City of New Port Richey	Dependent					
<b>New River Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>New River Public Library Cooperative</b>	Baker, Bradford, Union				11	
Multi	Independent				X	
<b>New River Solid Waste Association</b>	Baker, Bradford, Union			X	11	
Multi	Independent					
<b>Niceville Community Redevelopment Agency</b>	Okaloosa					
City of Niceville	Dependent					
<b>Niceville Housing Authority</b>	Okaloosa			X		
City of Niceville	Dependent			X		
<b>Niles Garden Neighborhood Improvement District</b>	Miami-Dade			X	11	
City of Opa-locka	Dependent					
<b>Normandy Shores Local Government Neighborhood Improvement District</b>	Miami-Dade				11	
City of Miami Beach	Dependent				X	
<b>North AR-1 of Pasco Community Development District</b>	Pasco					
Pasco County	Independent					
<b>North Bay Fire District</b>	Okaloosa		X-F		11	Elected, Fee Basis, Part-time
Okaloosa County	Independent		X	X		
<b>North Boulevard Community Development District</b>	Polk				11	
City of Haines City	Independent				X	
<b>North Brevard County Hospital District</b>	Brevard		X		11	None
Brevard 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
<b>North Brevard County Public Library District</b>	Brevard			X	11	
Brevard County	Dependent					
<b>North Brevard Economic Development Zone Dependent Special District</b>	Brevard			x	11	
Brevard County	Dependent					
<b>North Brevard Recreation Special District</b>	Brevard				11	
Brevard County	Dependent				X	
<b>North Broward Hospital District</b>	Broward				11	None
Broward County	Independent		X	X		
<b>North Central Florida Regional Housing Authority</b>	Gilchrist, Levy, Suwannee			X		
Multi	Independent			X		
<b>North Collier Fire Control and Rescue District</b>	Collier				11	
Collier County	Independent					
<b>North Dade Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>North Fort Myers Fire Control and Rescue Service District</b>	Lee			X	11	
Lee County	Independent					
<b>North Lake County Hospital District</b>	Lake				11	
Lake County	Independent				X	
<b>North Lakes Maintenance District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>North Lauderdale Housing Authority</b>	Broward				11	
City of North Lauderdale	Dependent					
<b>North Lauderdale Water Control District</b>	Broward				11	Elected,Part-time
City of North Lauderdale	Dependent		X	X		
<b>North Mainland / Ormond Crossings Community Redevelopment Agency</b>	Volusia				11	
City of Ormond Beach	Dependent				X	
<b>North Miami Beach Community Redevelopment Agency</b>	Miami-Dade				11	
City of North Miami Beach	Dependent				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	No EE's DC SS No Plan	Comments
<b>North Miami Community Redevelopment Agency</b>	Miami-Dade		11
City of North Miami	Dependent		
<b>North Miami Health Facilities Authority</b>	Miami-Dade		11
City of North Miami	Dependent		X
<b>North Okaloosa County Fire District</b>	Okaloosa		X
Okaloosa County	Independent		
<b>North Palm Beach Heights Water Control District</b>	Palm Beach		
Palm Beach County	Independent	X	X
<b>North Park Isle Community Development District</b>	Hillsborough		11
City of Plant City	Independent		
<b>North Pointe Special Dependent Tax District</b>	Hillsborough		X 11
Hillsborough County	Dependent		
<b>North Port Fire Rescue District</b>	Sarasota	X	X 7
City of North Port	Dependent		X
<b>North Port Road and Drainage District</b>	Sarasota		X 11
City of North Port	Dependent		
<b>North Powerline Road Community Development District</b>	Polk		11
Polk County	Independent		
<b>North River Fire District</b>	Manatee		11
Manatee County	Independent	X-F	
<b>North River Ranch Community Development District</b>	Manatee		
Manatee County	Independent	X	X
<b>North Springs Improvement District</b>	Broward		X
Broward County	Independent	X	X
<b>North St. Lucie River Water Control District</b>	St. Lucie		X 10
St. Lucie County	Independent	X-G	X
<b>North Sumter County Utility Dependent District</b>	Sumter		11
Sumter County	Dependent		
<b>Northdale Special District</b>	Hillsborough		X 11
Hillsborough 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
<b>Northeast Community Redevelopment Agency</b>	Lake				11	
City of Mount Dora	Dependent				X	
<b>Northern Palm Beach County Improvement District</b>	Palm Beach				2	
Palm Beach County	Independent		X		X	
<b>Northern Riverwalk Community Development District</b>	Palm Beach				11	
Town of Jupiter	Independent				X	
<b>Northwest Florida Regional Housing Authority</b>	Bay, Calhoun, Dixie, Escambia, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Liberty, Madison, Okaloosa, Santa Rosa, Taylor, Wakulla, Walton, Washington			X		
Multi	Independent			X		
<b>Northwest Florida Water Management District</b>	Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington			X	11	
Multi	Independent					
<b>Northwest Focal Point Senior Center District</b>	Broward				11	
City of Margate	Dependent					
<b>Northwood / Pleasant City Community Redevelopment Agency</b>	Palm Beach		X			UnderPalm Beach GardensG, P, & F plans
City of West Palm Beach	Dependent		X			
<b>Northwood Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>NW 79th Street Corridor Community Redevelopment Agency</b>	Miami-Dade				11	
Miami-Dade County	Dependent				X	
<b>NW 7th Avenue Corridor Community Redevelopment Agency</b>	Miami-Dade				11	
Miami-Dade County	Dependent				X	No employees
<b>Oak Creek Community Development District</b>	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
<b>Oak Stone East Community Development District</b>	DeSoto		11
DeSoto County	Independent		
<b>Oakridge Community Development District</b>	Broward		11
City of Hollywood	Independent		X
<b>Oaks at Shady Creek Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		
<b>Oakstead Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Ocala Community Redevelopment Agency</b>	Marion	X	
City of Ocala	Dependent	X X X	
<b>Ocala Downtown Development District</b>	Marion		11
City of Ocala	Independent		
<b>Ocala Housing Authority</b>	Marion		11
City of Ocala	Dependent	X X	None
<b>Ocean City - Wright Fire Control District</b>	Okaloosa	X	
Okaloosa County	Independent	X X	None
<b>Ocean Highway and Port Authority</b>	Nassau		
Nassau County	Independent	X X	
<b>Ocoee Community Redevelopment Agency</b>	Orange		11
City of Ocoee	Dependent		X
<b>Okaloosa Gas District</b>	Escambia, Okaloosa, Santa Rosa, Walton		11
Multi	Independent	X	
<b>Okaloosa Island Fire Control District</b>	Okaloosa	X-F	11
Okaloosa County	Independent		X
<b>Okeechobee Soil and Water Conservation District</b>	Okeechobee		X
Okeechobee County	Independent		X X
<b>Okeechobee Utility Authority</b>	Glades, Okeechobee	X	11
Okeechobee County	Independent		Under the City of Okeechobee EE's pension plan

**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
<b>Old Hickory Community Development District</b>	Osceola					
City of St. Cloud	Independent					
<b>Old Palm Community Development District</b>	Palm Beach				11	
City of Palm Bch Gardens	Independent				X	
<b>Old Plantation Water Control District</b>	Broward			X		
Broward County	Independent					
<b>Olde Eau Gallie Riverfront Community Redevelopment Agency</b>	Brevard				11	
City of Melbourne	Dependent				X	
<b>Oldsmar Community Redevelopment Agency</b>	Pinellas				11	
City of Oldsmar	Dependent				X	
<b>Oleta River Community Development District</b>	Miami-Dade				11	
City of North Miami	Independent					
<b>Olympus Community Development District</b>	Lake					
City of Clermont	Independent					
<b>Omni Redevelopment District Community Redevelopment Agency</b>	Miami-Dade				11	
City of Miami	Dependent					
<b>One Daytona Community Development District</b>	Volusia				11	
City of Daytona Beach	Independent				X	
<b>Opa-Locka Community Redevelopment Agency</b>	Miami-Dade				11	
City of Opa-Locka	Dependent					
<b>Orange Blossom Groves Community Development District</b>	Collier				11	
Collier County	Independent					
<b>Orange Blossom Ranch Community Development District</b>	Collier				11	
Collier County	Independent					
<b>Orange Blossom Trail Community Redevelopment Agency</b>	Orange					
Orange County	Dependent	X			X	
<b>Orange Blossom Trail Local Government NID</b>	Orange			X	11	
Orange County	Dependent					
<b>Orange City Community Redevelopment Agency</b>	Volusia					
City of Orange City	Dependent	X			X	No FTE's for CRA.

**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
<b>Orange County Health Facilities Authority</b>	Orange			X	11	
Orange County	Dependent					
<b>Orange County Housing Finance Authority</b>	Orange			X	11	
Orange County	Dependent					
<b>Orange County Industrial Development Authority</b>	Orange			X	11	
Orange County	Dependent					
<b>Orange County Library District</b>	Orange		X			
Orange County	Independent		X			Defined Benefit is closed.
<b>Orange County Research and Development Authority</b>	Orange			X	2	
Orange County	Independent			X		
<b>Orange Hill Soil and Water Conservation District</b>	Washington				11	
Washington County	Independent				X	
<b>Orange Soil and Water Conservation District</b>	Orange				11	
Orange County	Independent				X	
<b>Orchid Grove Community Development District</b>	Broward				11	
City of Pompano Beach	Independent				X	
<b>Orlandia Heights Special Neighborhood Improvement District</b>	Volusia				11	
City of DeBary	Dependent				X	
<b>Orlando Community Redevelopment Agency</b>	Orange				11	
City of Orlando	Dependent					
<b>Ormond Beach Community Redevelopment Agency</b>	Volusia				11	
City of Ormond Beach	Dependent					
<b>Ormond Beach Housing Authority</b>	Volusia					
City of Ormond Beach	Dependent		X	X	X	
<b>Osceola Chain of Lakes Community Development District</b>	Osceola					
Osceola County	Independent			X		
<b>Osceola County Community Redevelopment Agency - East U.S. 192</b>	Osceola			x	11	
Osceola County	Dependent					
<b>Osceola County Health Facilities Authority</b>	Osceola			X	11	
Osceola 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
<b>Osceola County Housing Finance Authority</b>	Osceola				11	
Osceola County	Dependent				X	
<b>Osceola County Library District</b>	Osceola			X	11	
Osceola County	Dependent					
<b>Osceola Soil and Water Conservation District</b>	Osceola					
Osceola County	Independent	X			X	
<b>Osceola Water District 1</b>	Osceola			X	11	
Osceola County	Dependent					
<b>Osceola Water District 2</b>	Osceola			X	11	
Osceola County	Dependent					
<b>Osceola Water District 3</b>	Osceola			X	11	
Osceola County	Dependent					
<b>Osceola Water District 4</b>	Osceola			X	11	
Osceola County	Dependent					
<b>Osceola Water District 5</b>	Osceola				11	
Osceola County	Dependent					
<b>Osprey Oaks Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>OTC Community Development District</b>	Duval				11	Elected
City of Jacksonville	Independent			X	X	
<b>Overoaks Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Overstreet Fire Control District</b>	Gulf			X	11	
Gulf County	Dependent					
<b>Oviedo Community Redevelopment Agency</b>	Seminole				11	
City of Oviedo	Dependent					
<b>Pace Fire Rescue District</b>	Santa Rosa		X	X		
Santa Rosa County	Independent		X	X		
<b>Pace Property Finance Authority</b>	Santa Rosa					
Santa Rosa County	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
<b>Pahokee Housing Authority, Inc.</b>	Palm Beach				11	Emergency, Fee Basis,Part-time
City of Pahokee	Dependent		X	X		
<b>Pahokee Water Control District</b>	Palm Beach			X	11	
Palm Beach County	Independent					
<b>PAL Public Library Cooperative</b>	Alachua, Levy, Putnam				11	
Multi	Independent					
<b>Palace at Coral Gables Community Development District</b>	Miami-Dade				11	
City of Coral Gables	Independent				X	
<b>Palatka Downtown Redevelopment Agency</b>	Putnam				11	
City of Palatka	Dependent					
<b>Palatka Gas Authority</b>	Putnam				11	
City of Palatka	Dependent					
<b>Palatka Housing Authority</b>	Putnam				11	None
City of Palatka	Dependent		X	X		
<b>Palermo Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Palm Aire Special Recreation District</b>	Broward					
City of Pompano Beach	Independent	X			X	
<b>Palm Bay Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Palm Beach County Educational Facilities Authority</b>	Palm Beach					
Palm Beach County	Dependent	X			X	
<b>Palm Beach County Health Facilities Authority</b>	Palm Beach					
Palm Beach County	Dependent	X			X	
<b>Palm Beach County Housing Authority</b>	Palm Beach				11	
Palm Beach County	Independent		X	X		
<b>Palm Beach County Library District</b>	Palm Beach			X	11	
Palm Beach County	Dependent					
<b>Palm Beach Municipal Services Special District</b>	Palm Beach				11	
Town of Palm Beach	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	
<b>Palm Beach Plantation Community Development District</b>	Palm Beach				11		
Palm Beach County	Independent				X		
<b>Palm Beach Soil and Water Conservation District</b>	Palm Beach			X	11		
Palm Beach County	Independent						
<b>Palm Beach Workforce Development Consortium</b>	Palm Beach				11		
Multi	Independent				X		
<b>Palm Coast Park Community Development District</b>	Flagler				11		
City of Palm Coast	Independent				x		
<b>Palm Glades Community Development District</b>	Miami-Dade				11		
Miami-Dade County	Independent				X		
<b>Palm Harbor Special Fire Control and Rescue District</b>	Pinellas		X	X	10		
Pinellas County	Independent		X	X			
<b>Palm River Community Development District</b>	Hillsborough				11		
Hillsborough County	Independent						
<b>Palm Springs Community Redevelopment Agency</b>	Palm Beach						
Village of Palm Springs	Dependent						
<b>Palma Sola Trace Community Development District</b>	Manatee						
City of Bradenton	Independent	X			X		
<b>Pal-Mar Water Control District</b>	Martin, Palm Beach				11		Elected,Part-time
Multi	Independent			X	X		
<b>Palms of Terra Ceia Bay Community Development District</b>	Manatee				11		
City of Palmetto	Independent				X		
<b>Panama City Beach Community Redevelopment Agency</b>	Bay				11		
City of Panama City Beach	Dependent				X		
<b>Panama City Community Redevelopment Agency</b>	Bay				11		
City of Panama City	Dependent				X		
<b>Panama City Downtown Improvement Board</b>	Bay			X	11		
City of Panama City	Dependent						
<b>Panama City Housing Authority</b>	Bay						None
City of Panama City	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
<b>Panama City Port Authority</b>	Bay			X	11	
City of Panama City	Dependent					
<b>Panama City-Bay County Airport and Industrial District</b>	Bay					Fee Basis, Part-time
Bay County	Independent		X	X		
<b>Panhandle Public Library Cooperative System</b>	Calhoun, Holmes, Jackson			X		
Multi	Independent			X	X	
<b>Panther Trace Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Panther Trace II Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Panther Trails Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Park Creek Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Park Place Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Parker Road Community Development District</b>	Alachua				11	
Alachua County	Independent				X	
<b>Parkland Preserve Community Development District</b>	St. Johns				11	
St. Johns County	Independent					
<b>Parklands Lee Community Development District</b>	Lee				11	
City of Bonita Springs	Independent					
<b>Parklands West Community Development District</b>	Lee				11	
City of Bonita Springs	Independent					
<b>Parkside Community Redevelopment Agency</b>	Charlotte				11	
Charlotte County	Dependent					
<b>Parkview at Long Lake Ranch Community Development District</b>	Pasco					
Pasco County	Independent				X	
<b>Parkway Center Community Development District</b>	Hillsborough				11	
Hillsborough 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
<b>Parrish Fire District</b>	Manatee		X 11
Manatee County	Independent		FRS for fire and general employees
<b>Parrish Plantation Community Development District</b>	Manatee		
Manatee County	Independent		
<b>Pasco County Educational Facilities Authority</b>	Pasco		11
Pasco County	Dependent		X
<b>Pasco County Health Facilities Authority</b>	Pasco		X 11
Pasco County	Dependent		
<b>Pasco County Housing Authority</b>	Pasco		X 10
Pasco County	Independent	X	
<b>Pasco County Housing Finance Authority</b>	Pasco		X 11
Pasco County	Dependent		
<b>Pasco County Mosquito Control District</b>	Pasco		X
Pasco County	Independent	X	X
<b>Pasco County Road and Bridge District</b>	Pasco		X 11
Pasco County	Dependent		
<b>Paseo Community Development District</b>	Lee		11
City of Ft. Myers	Independent		X
<b>PBR Community Development District</b>	Brevard		11
City of West Melbourne	Independent		X
<b>Peace River Soil and Water Conservation District</b>	Desoto		11
Desoto County	Independent		X
<b>Peace River-Manasota Regional Water Supply Authority</b>	Charlotte, Desoto, Manatee, Sarasota		X
Multi	Independent	X	X
<b>Pebble Ridge Community Development District</b>	Polk		11
City of Frostproof	Independent		X
<b>Pelican Lake Water Control District</b>	Palm Beach		X 11
Palm Beach County	Independent		
<b>Pelican Marsh Community Development District</b>	Collier	X	
Collier 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	
<b>Pembroke Harbor Community Development District</b>	Broward		11	
City of Pembroke Pines	Independent		X	
<b>Pensacola Downtown Improvement Board</b>	Escambia		11	
City of Pensacola	Dependent		X	
<b>Pensacola-Escambia Promotion and Development Commission</b>	Escambia			
Escambia County/Pensacola	Independent	X	X	
<b>Pentathlon Community Development District</b>	Miami-Dade		11	
Miami-Dade County	Independent		X	
<b>Performing Arts Center Authority</b>	Broward		11	
Broward County	Independent			
<b>Pier Park Community Development District</b>	Bay		11	
City of Panama City Beach	Independent		X	
<b>Pine Air Lakes Community Development District</b>	Collier			
Collier County	Independent	X	X	
<b>Pine Hills Local Government Neighborhood Improvement District</b>	Orange		X	
Orange County	Dependent		X X	
<b>Pine Hollow Special Dependent District</b>	Hillsborough		X 11	
Hillsborough County	Dependent			
<b>Pine Isle Community Development District</b>	Miami-Dade			
Miami-Dade County	Independent			
<b>Pine Meadows Special Dependent District</b>	Hillsborough		11	
Hillsborough County	Dependent		X	
<b>Pine Ridge Plantation Community Development District</b>	Clay		11	Elected
Clay County	Independent		X X	
<b>Pine Tree Water Control District (Broward County)</b>	Broward		11	
Broward County	Independent		X	
<b>Pine Tree Water Control District (Palm Beach County)</b>	Palm Beach		11	
Palm Beach County	Independent		X	
<b>Pinellas County Community Redevelopment Agency</b>	Pinellas			
Pinellas 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
<b>Pinellas County Construction Licensing Board</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 11
Pinellas County	Independent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Pinellas County Educational Facilities Authority</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 11
Pinellas County	Dependent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Pinellas County Emergency Medical Services Authority</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 11
Pinellas County	Dependent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Pinellas County Health Facilities Authority</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Pinellas County	Dependent	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Pinellas County Housing Authority</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
Pinellas County	Independent	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Pinellas County Industrial Development Authority</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Pinellas County	Dependent	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> No employees
<b>Pinellas County License Board</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 9
Pinellas County	Independent	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
<b>Pinellas Park Water Management District</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 11
Pinellas County	Independent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Pinellas Planning Council</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
Pinellas County	Dependent	<input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
<b>Pinellas Suncoast Fire and Rescue District</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 8
Pinellas County	Independent	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
<b>Pinellas Suncoast Transit Authority</b>	Pinellas	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
Pinellas County	Independent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Piney-Z Community Development District</b>	Leon	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11
City of Tallahassee	Independent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Pioneer Community Development District</b>	Volusia	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11
City of Port Orange	Independent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Plant City Community Redevelopment Agency</b>	Hillsborough	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11
City of Plant City	Dependent	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Plant City Housing Authority</b>	Hillsborough	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11
City of Plant City	Dependent	<input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 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
<b>Plantation Acres Improvement District</b>	Broward			X	11	
Broward County	Independent				X	
<b>Plantation Gateway</b>	Broward				11	
City of Plantation	Dependent				X	
<b>Plantation Midtown Development District</b>	Broward				11	
City of Plantation	Dependent				X	
<b>Poinciana Community Development District</b>	Polk					
Polk County	Independent	X			X	
<b>Poinciana West Community Development District</b>	Polk				11	
Polk County	Independent		X			
<b>Poitras East Community Development District</b>	Orange				11	
City of Orlando	Independent					
<b>Polk County Industrial Development Authority</b>	Polk			X	11	
Polk County	Dependent					
<b>Polk Regional Water Cooperative</b>	Polk				11	
Multi	Independent					
<b>Polk Soil and Water Conservation District</b>	Polk			X	11	
Polk County	Independent					
<b>Polk Transit Authority</b>	Polk			X		
Polk County	Independent			X	X	
<b>Pompano Beach Community Redevelopment Agency</b>	Broward				11	
City of Pompano Beach	Dependent		X			
<b>Pompano Beach Emergency Medical Services District</b>	Broward				11	
City of Pompano Beach	Dependent				X	
<b>Ponce De Leon Inlet and Port District</b>	Volusia			X	11	
Volusia County	Dependent					
<b>Ponte Vedra Zoning and Adjustment Board</b>	St. Johns			X	11	
St. Johns County	Dependent					
<b>Port Labelle Community Development District</b>	Glades, Hendry			X		
Multi	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
<b>Port Malabar Holiday Park, Mobile Home Park Recreation District</b>	Brevard					Elected, Fee Basis, Part-time
City of Palm Bay	Independent			X	X	
<b>Port Manatee Improvement District</b>	Manatee				11	
Manatee County	Dependent					
<b>Port of Palm Beach District</b>	Palm Beach			X	11	
Palm Beach County	Independent					
<b>Port of The Islands Community Improvement District</b>	Collier					
Collier County	Independent	X			X	
<b>Port Orange Town Center</b>	Volusia				11	
City of Port Orange	Dependent				X	
<b>Port Richey Community Redevelopment Agency</b>	Pasco			X		
Port Richey	Dependent			X		
<b>Port St. Joe Port Authority</b>	Gulf					
City of Port St. Joe	Independent	X			X	
<b>Port St. Joe Redevelopment Agency</b>	Gulf				11	
City of Port St. Joe	Dependent				X	
<b>Portico Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Portofino Isles Community Development District</b>	St. Lucie				11	
City of Port St. Lucie	Independent				x	
<b>Portofino Landings Community Development District</b>	St. Lucie				11	
City of Fort Pierce	Independent				X	
<b>Portofino Shores Community Development District</b>	St. Lucie				11	
St. Lucie County	Independent				X	
<b>Portofino Springs Community Development District</b>	Lee				11	
Lee	Independent				X	
<b>Portofino Vineyards Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Portofino Vista Community Development District</b>	Osceola				11	
City of St. Cloud	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
<b>Preserve at South Branch Community Development District, The</b>	Pasco				11	
Pasco County	Independent					
<b>Preserve at Wilderness Lake Community Development District, The</b>	Pasco				11	
Pasco County	Independent				X	
<b>Principal One Community Development District</b>	Duval				11	
City of Jacksonville	Independent				X	
<b>Punta Gorda Housing Authority</b>	Charlotte				3	None
City of Punta Gorda	Dependent		X	X		
<b>Punta Gorda Isles Canal Maintenance Assessment District</b>	Charlotte		X			
City of Punta Gorda	Dependent		X	X	X	
<b>Putnam County Development Authority</b>	Putnam				11	
Putnam County	Independent				X	
<b>Putnam County Port Authority</b>	Putnam			X	11	
Putnam County	Dependent					
<b>Putnam County Solid Waste Disposal District</b>	Putnam			X	6	
Putnam County	Dependent					
<b>Putnam Soil and Water Conservation District</b>	Putnam				11	
Putnam County	Independent				X	
<b>Quail Roost Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent					
<b>Quantum Park Overlay Dependent District</b>	Palm Beach				11	
City of Boynton Beach	Dependent				X	
<b>Quarry Community Development District</b>	Collier				11	
Collier County	Independent				X	
<b>Quincy Community Redevelopment Agency</b>	Gadsden					
City of Quincy	Dependent		X			
<b>Quincy-Gadsden Airport Authority</b>	Gadsden				11	
Gadsden County/City of Qu	Independent				X	
<b>Rainbow Lakes Estates Municipal Service District</b>	Levy, Marion			X	11	
Levy/Marion 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
<b>Randal Park Community Development District</b>	Orange				11	
City of Orlando	Independent				X	
<b>Ranger Drainage District</b>	Orange				2	
Orange County	Independent		X	X		
<b>Recreation and Water Conservation and Control District No. 1</b>	Nassau			X	11	
Nassau County	Dependent					
<b>Reedy Creek Improvement District</b>	Orange, Osceola			X		
Multi	Independent			X		
<b>Remington Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Renaissance Commons Community Development District</b>	Palm Beach				11	
City of Boynton Beach	Independent				X	
<b>Renaissance Community Development District</b>	Lee					
Lee County	Independent	X			X	
<b>Renew Arlington Community Redevelopment Agency</b>	Duval				11	
City of Jacksonville	Dependent					
<b>Reserve at Pradera Community Development District</b>	Hillsborough					
Hillsborough County	Independent	X			X	
<b>Reserve Community Development District</b>	St. Lucie					
St. Lucie County	Independent			X	X	
<b>Reserve Community Development District 2</b>	St. Lucie				11	
St. Lucie County	Independent				X	
<b>Reunion East Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Reunion West Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Rhodine Road North Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Ridge Water Control District</b>	Highlands					
Highlands County	Independent			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
<b>Ridgewood Trails Community Development District</b> Clay County	Clay Independent					11 X	Elected X
<b>Ritta Drainage District</b> Multi	Hendry, Palm Beach Independent			X		11	
<b>River Bend Community Development District</b> Hillsborough County	Hillsborough Independent					11 X	
<b>River Glen Community Development District</b> Nassau County	Nassau Independent					11 X	
<b>River Hall Community Development District</b> Lee County	Lee Independent					11 X	
<b>River Landing Community Development District</b> Pasco County	Pasco Independent						
<b>River Place on the St. Lucie Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>River Ridge Community Development District</b> Lee County	Lee Independent					11 X	
<b>Riverbend West Community Development District</b> Hillsborough County	Hillsborough Independent	X				X	
<b>Rivercrest Community Development District</b> Hillsborough County	Hillsborough Independent					11 X	
<b>RiverPark Community Development District</b> Okaloosa County	Okaloosa Independent					11 X	
<b>Rivers Edge Community Development District</b> St. Johns County	St. Johns Independent					11 X	Elected X
<b>Rivers Edge II Community Development District</b> St. Johns County	St. Johns Independent					11	
<b>Rivers Edge III Community Development District</b> St. Johns County	St. Johns Independent						
<b>Riverside Park Community Development District</b> Miami-Dade County	Miami-Dade Independent					11 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
<b>Riverwood Community Development District</b>	Charlotte				11	
Charlotte County	Independent				X	
<b>Riverwood Estates Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Riviera Beach Community Redevelopment Agency</b>	Palm Beach				11	
City of Riviera Beach	Dependent				X	
<b>Riviera Beach Housing Authority</b>	Palm Beach				11	None
City of Riviera Beach	Dependent			X		
<b>Rivington Community Development District</b>	Volusia				11	
City of DeBary	Independent					
<b>Rolling Hills Community Development District</b>	Clay				11	Elected
Clay County	Independent			X	X	
<b>Rolling Oaks Community Development District</b>	Osceola				11	
Osceola County	Independent				X	No employees
<b>Rupert J. Smith Law Library of St. Lucie County</b>	St. Lucie				6	
St. Lucie County	Independent					
<b>Ryals Creek Community Development District</b>	Duval					
City of Jacksonville	Independent					
<b>Sabal Palm Community Development District</b>	Broward				11	
City of Tamarac	Independent				x	
<b>Saddle Creek Preserve of Polk County Community Development District</b>	Polk					
Polk County	Independent				X	
<b>Safety Harbor Community Redevelopment Agency</b>	Pinellas				11	
City of Safety Harbor	Dependent				X	
<b>Sail Harbour Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Sampson Creek Community Development District</b>	St. Johns				11	Elected
St. Johns County	Independent			X	X	
<b>San Carlos Estates Water Control District</b>	Lee					
City of Bonita Springs	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
<b>San Carlos Park Fire Protection and Rescue Service District</b>	Lee		
Lee County	Independent	X X	
<b>San Simeon Community Development District</b>	Miami-Dade		11
Miami-Dade County	Independent		
<b>Sanctuary Cove Community Development District</b>	Manatee		11
City of Palmetto	Independent		X
<b>Sandmine Road Community Development District</b>	Polk		
Polk County	Independent	X	X
<b>Sandridge Community Development District</b>	Clay		
Clay County	Independent		
<b>Sandy Creek Community Development District</b>	St. Johns		11
St. Johns County	Independent		X
<b>Sanford Airport Authority</b>	Seminole		X 4
City of Sanford	Dependent	X	
<b>Sanford Housing Authority</b>	Seminole		X 11
City of Sanford	Dependent		X
<b>Sanibel Fire and Rescue District</b>	Lee		X
Lee County	Independent	X	X
<b>Sanibel Public Library District</b>	Lee		
City of Sanibel	Independent		X
<b>Santa Fe Soil and Water Conservation District</b>	Columbia		11
Columbia County	Independent		X
<b>Santa Rosa Bay Bridge Authority</b>	Santa Rosa		11
Santa Rosa County	Independent		X
<b>Santa Rosa County Health Facilities Authority</b>	Santa Rosa		11
Santa Rosa County	Dependent		
<b>Santa Rosa County Housing Finance Authority</b>	Santa Rosa		
Santa Rosa County	Dependent	X	X
<b>Santa Rosa Island Authority</b>	Escambia		X 11
Escambia 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
<b>Sarasota Bay Estuary Program</b>	Manatee, Sarasota			X	11	
Multi	Independent					
<b>Sarasota County Health Facilities Authority</b>	Sarasota					
Sarasota County	Dependent	X			X	
<b>Sarasota County Law Library</b>	Sarasota			X		
Sarasota County	Dependent			X		
<b>Sarasota County Mosquito Control District</b>	Sarasota			X	11	
Sarasota County	Dependent					
<b>Sarasota County Public Hospital District</b>	Sarasota			X	11	
Sarasota County	Independent					
<b>Sarasota Housing Authority</b>	Sarasota				11	None
City of Sarasota	Dependent		X	X		
<b>Sarasota National Community Development District</b>	Sarasota				11	
Sarasota County	Independent				X	
<b>Sarasota Soil and Water Conservation District</b>	Sarasota			X	11	
Sarasota County	Independent					
<b>Sarasota-Manatee Airport Authority</b>	Manatee, Sarasota		X			None
Multi	Independent		X	X		
<b>Satellite Beach Community Redevelopment Agency</b>	Brevard				11	
City of Satellite Beach	Dependent				X	
<b>Sausalito Bay Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Scenic Highway Community Development District</b>	Polk				11	
City of Haines City	Independent					
<b>Sebastian Inlet Tax District</b>	Brevard, Indian River			X		
Multi	Independent					
<b>Sebastian River Improvement District</b>	Indian River				11	
Indian River County	Independent				X	
<b>Sebring Airport Authority</b>	Highlands			X	11	
City of Sebring	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
<b>Sebring Community Redevelopment Agency</b>	Highlands			X	11	
City of Sebring	Dependent					
<b>Sebring Regional Airport and Industrial Park CRA</b>	Highlands				11	
Highlands County	Dependent					
<b>Seminole County Housing Authority</b>	Seminole				11	
Seminole County	Independent				X	
<b>Seminole County Industrial Development Authority</b>	Seminole			X	11	
Seminole County	Dependent					
<b>Seminole County Port Authority</b>	Seminole			X	11	
Seminole County	Dependent					
<b>Seminole Improvement District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Seminole Soil and Water Conservation District</b>	Seminole				11	
Seminole County	Independent				X	
<b>Seven Oaks Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Shawano Water Control District</b>	Palm Beach			X	11	
Palm Beach County	Independent					
<b>Shell Point Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Sherwood Manor Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Shingle Creek at Bronson Community Development District</b>	Osceola					
Osceola County	Independent					
<b>Shingle Creek Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Silver Palms Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Silverado Community Development District</b>	Pasco				11	
City of Zephyrhills	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	
<b>Silverleaf Community Development District</b>	Manatee				11		
Manatee County	Independent				X		
<b>Six Mile Creek Community Development District</b>	St. Johns				11	Elected	
St. Johns County	Independent			X	X		
<b>Solid Waste Authority of Palm Beach County</b>	Palm Beach			X	11		
Palm Beach County	Dependent						
<b>Solid Waste Disposal District</b>	Indian River			X	9		
Indian River County	Dependent			X	X		
<b>Solterra Resort Community Development District</b>	Polk				11		
Polk County	Independent				X		
<b>Somerset Community Development District</b>	Walton				11		
Walton County	Independent				X		
<b>Sonoma Bay Community Development District</b>	Palm Beach				11		
City of Riviera Beach	Independent				X		
<b>South Bay Community Development District (Hillsborough County)</b>	Hillsborough				11		
Hillsborough County	Independent				X		
<b>South Brevard Recreation Special District</b>	Brevard						
Brevard County	Dependent	X			X		
<b>South Broward Drainage District</b>	Broward			X			
Broward County	Independent			X			
<b>South Broward Hospital District</b>	Broward		X		11	None	
Broward County	Independent		X	X			
<b>South Central Regional Wastewater Treatment and Disposal Board</b>	Palm Beach				11		
Boynton Bch/Delray Bch	Independent		X				
<b>South Dade Soil and Water Conservation District</b>	Miami-Dade				11		
Miami-Dade County	Independent		X				
<b>South Dade Venture Community Development District</b>	Miami-Dade				11		
Miami-Dade County	Independent				X		
<b>South Florida Conservancy District</b>	Hendry, Palm Beach			X	11		
Multi	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
<b>South Florida Regional Transportation Authority</b>	Broward, Miami-Dade, Palm Beach			X	11	
Multi	Independent					
<b>South Florida Water Management District</b>	Broward, Charlotte, Collier, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk, St. Lucie			X		
Multi	Independent		X	X		
<b>South Fork Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent		X			
<b>South Fork East Community Development District</b>	Hillsborough					
Hillsborough County	Independent			X	X	
<b>South Fork III Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>South Indian River Water Control District</b>	Palm Beach			X	11	
Palm Beach County	Independent		X			
<b>South Kendall Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>South Pointe Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>South Seminole and North Orange County Wastewater Transmission Authority</b>	Orange, Seminole			X-G	11	
Multi	Independent		X			
<b>South Shore Corporate Park Industrial Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>South Shore Drainage District</b>	Palm Beach			X	11	
Palm Beach County	Independent					
<b>South Trail Fire Protection and Rescue Service District</b>	Lee			X		
Lee County	Independent		X			
<b>South Village Community Development District</b>	Clay					
Clay 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
<b>South Walton County Mosquito Control District</b>	Walton			X	11	
Walton County	Independent					
<b>South Walton Fire District</b>	Walton		X-F			
Walton County	Independent					
<b>Southaven Community Development District</b>	St. Johns				11	
St. Johns County	Independent				X	
<b>Southbay Community Development District (Manatee County)</b>	Manatee				11	
Manatee County	Independent					
<b>Southeast Overtown / Park West Community Redevelopment Agency</b>	Miami-Dade				11	
City of Miami	Dependent					
<b>Southeast Volusia Hospital District</b>	Volusia			X	10	
Volusia County	Independent			X		
<b>Southern Grove Community Development District No. 1</b>	St. Lucie				11	
City of Port St. Lucie	Independent				X	
<b>Southern Grove Community Development District No. 2</b>	St. Lucie					
City of Port St. Lucie	Independent	X			X	
<b>Southern Grove Community Development District No. 3</b>	St. Lucie				11	
City of Port St. Lucie	Independent				X	
<b>Southern Grove Community Development District No. 4</b>	St. Lucie				11	
City of Port St. Lucie	Independent				X	
<b>Southern Grove Community Development District No. 5</b>	St. Lucie				11	
City of Port St. Lucie	Independent				X	
<b>Southern Grove Community Development District No. 6</b>	St. Lucie				11	
City of Port St. Lucie	Independent				X	
<b>Southern Hills Plantation I Community Development District</b>	Hernando				11	
City of Brooksville	Independent				X	
<b>Southern Hills Plantation II Community Development District</b>	Hernando				11	
City of Brooksville	Independent				X	
<b>Southern Hills Plantation III Community Development District</b>	Hernando				11	
City of Brooksville	Independent				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	SS Coverage Exclusions Comments
<b>Southern Manatee Fire and Rescue District</b> Manatee County	Manatee Independent		X		11	Defined benefit for fire and general employees
<b>Southshore Bay Community Development District</b> Hillsborough County	Hillsborough Independent				11	
<b>Southwest County Improvement District</b> Manatee County	Manatee Dependent				11	
<b>Southwest Deltona Community Redevelopment Agency</b> City of Deltona	Volusia Dependent				11	
<b>Southwest Florida Water Management District</b>  Multi	Charlotte, Citrus, Desoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter Independent			X	11	
<b>Space Florida</b>  Multi	Brevard, Duval, Gulf, Okaloosa, Santa Rosa, Walton Independent				11 X	
<b>Spencer Creek Community Development District</b> Hillsborough County	Hillsborough Independent				11	
<b>Spicewood Community Development District</b> Miami-Dade County	Miami-Dade Independent				11 X	
<b>Spring Hill Community Redevelopment Agency</b> Volusia County / Deland	Volusia Dependent				11 X	
<b>Spring Lake Community Development District</b> Hillsborough County	Hillsborough Independent				11 X	
<b>Spring Lake Improvement District</b> Highlands County	Highlands Independent			X	11	None
<b>Spring Ridge Community Development District</b> Hernando County	Hernando Independent				11 X	
<b>Springfield Community Redevelopment Agency</b> City of Springfield	Bay Dependent				11 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
<b>St. Armands Special Business Neighborhood Improvement District</b>	Sarasota		11
City of Sarasota	Dependent		
<b>St. Augustine Community Redevelopment Agency</b>	St. Johns		11
City of St. Augustine	Dependent		X
<b>St. Augustine Port, Waterway and Beach District</b>	St. Johns		
St. Johns County	Independent	X	X
<b>St. Augustine-St. Johns County Airport Authority</b>	St. Johns		X 11
St. Johns County	Independent		X
<b>St. Johns County Community Redevelopment Agency</b>	St. Johns		11
St. Johns County	Dependent		X
<b>St. Johns County Industrial Development Authority</b>	St. Johns		X 11
St. Johns County	Dependent		
<b>St. Johns Forest Community Development District</b>	St. Johns		11
St. Johns County	Independent	X	
<b>St. Johns Improvement District</b>	Indian River		X
Indian River County	Independent	X	X
<b>St. Johns River Water Management District</b>	Alachua, Baker, Bradford, Brevard, Clay, Duval, Flagler, Indian River, Lake, Marion, Nassau, Okeechobee, Orange, Osceola, Putnam, Seminole, St. Johns, Volusia		X 11
Multi	Independent		
<b>St. Johns Soil and Water Conservation District</b>	St. Johns		11
St. Johns County	Independent		X
<b>St. Joseph Fire Control District</b>	Gulf		X 11
Gulf County	Dependent		
<b>St. Lucie County Erosion District</b>	St. Lucie		X 6
St. Lucie County	Dependent		X
<b>St. Lucie County Fire District</b>	St. Lucie		X 11
St. Lucie County	Independent		X
			None
			Defined benefit 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	
<b>St. Lucie County Housing Finance Authority</b>	St. Lucie		X 11	
St. Lucie County	Dependent			
<b>St. Lucie County Mosquito Control District</b>	St. Lucie		X	
St. Lucie County	Dependent		X	
<b>St. Lucie County Sustainability District</b>	St. Lucie		11	
St. Lucie County	Dependent			
<b>St. Lucie County Water and Sewer District</b>	St. Lucie		X	
St. Lucie County	Dependent	X	X	
<b>St. Lucie Soil and Water Conservation District</b>	St. Lucie		X 11	
St. Lucie County	Independent			
<b>St. Lucie West Services District</b>	St. Lucie			
St. Lucie County	Independent	X		
<b>St. Petersburg Community Redevelopment Agency</b>	Pinellas		11	
City of St. Petersburg	Dependent		X	
<b>St. Petersburg Housing Authority</b>	Pinellas		11	None
City of St. Petersburg	Dependent	X	X	
<b>Starke Community Redevelopment Agency</b>	Bradford		11	
City of Starke	Dependent		X	
<b>State Road 100 Corridor Community Redevelopment Agency</b>	Flagler			
City of Palm Coast	Dependent	X		X
<b>State Road Community Development District</b>	Hillsborough		11	
Hillsborough County	Independent		X	
<b>Steeplechase Neighborhood Improvement District</b>	Palm Beach		11	
City Palm Beach Gardens	Dependent		X	
<b>Sterling Hill Community Development District</b>	Hernando		11	
Hernando County	Independent		X	
<b>Stevens Plantation Community Development District</b>	Osceola		11	
City of St. Cloud	Independent			
<b>Stevens Plantation Improvement Project Dependent Special District</b>	Osceola		11	
City of St. Cloud	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
<b>Stonebrier Community Development District</b> Hillsborough County	Hillsborough Independent					11 X	
<b>Stonegate Community Development District</b> Miami-Dade County	Miami-Dade Independent					11 X	
<b>StoneLake Ranch Community Development District</b> Hillsborough County	Hillsborough Independent					11 X	
<b>Stoneybrook at Venice Community Development District</b> Sarasota County	Sarasota Independent					11 X	
<b>Stoneybrook Community Development District</b> Lee County	Lee Independent					11 X	
<b>Stoneybrook North Community Development District</b> Lee County	Lee Independent					11	
<b>Stoneybrook South at ChampionsGate Community Development District</b> Osceola County	Osceola Independent					11	
<b>Stoneybrook South Community Development District</b> Osceola County	Osceola Independent					11 X	
<b>Stoneybrook West Community Development District</b> City of Winter Garden	Orange Independent		X			11	
<b>Storey Creek Community Development District</b> Osceola County	Osceola Independent					11	
<b>Storey Park Community Development District</b> City of Orlando	Orange Independent					11	
<b>Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District</b> Alachua County	Alachua Dependent	X				X	
<b>Sugarland Drainage District</b> Multi	Glades, Hendry Independent					11 X	
<b>Sugarwood Groves Special District</b> Hillsborough County	Hillsborough Dependent			X		11	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	No EEs DC SS No Plan	Comments
<b>Summer Woods Community Development District</b>	Manatee		11
Manatee County	Independent		X
<b>Summerville Community Development District</b>	Miami-Dade		11
Miami-Dade County	Independent		X
<b>Summit at Fern Hill Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		
<b>Summit View Community Development District</b>	Pasco		11
City of Dade City	Independent		
<b>Sumter County Industrial Development Authority</b>	Sumter		
Sumter County	Dependent	X	X
<b>Sumter Landing Community Development District</b>	Sumter		11
Sumter County	Independent	X	
<b>Sumter Soil and Water Conservation District</b>	Sumter		11
Sumter County, Bushnell	Independent		X
<b>Sunbridge Stewardship District</b>	Osceola		11
Osceola County	Independent		X
<b>Suncoast Community Development District</b>	Pasco		11
Pasco County	Independent		X
<b>Sun'n Lake of Sebring Improvement District</b>	Highlands		11
Highlands County	Independent	X	
			The District offers a 401a/457 combination plan with a 100% employer match up to 5%.
<b>Sunny Hills Units 12-15 Dependent District</b>	Washington		11
Washington County	Dependent		X
<b>Sunnyland Farms Community Development District</b>	St. Lucie		11
St. Lucie County	Independent		X
<b>Sunrise Key Neighborhood Improvement District</b>	Broward		11
City of Ft. Lauderdale	Dependent		X
<b>Sunrise Lakes Phase IV Recreation District</b>	Broward		11
City of Sunrise	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
<b>Sunshine Water Control District</b>	Broward				11	None
Broward County	Independent		X	X		
<b>Suwannee County Conservation District</b>	Suwannee				11	
Suwannee County	Independent				X	
<b>Suwannee County Development Authority</b>	Suwannee				11	
Suwannee County	Dependent				X	
<b>Suwannee River Water Management District</b>	Alachua, Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, Union			X	11	
Multi	Independent					
<b>Suwannee Valley Transit Authority</b>	Columbia, Hamilton, Suwannee			X	11	
Multi	Independent					
<b>Suwannee Water and Sewer District</b>	Dixie			X		
Dixie County	Dependent					
<b>Sweetwater Creek Community Development District</b>	St. Johns				11	
St. Johns County	Independent				X	
<b>SWI Community Development District</b>	Volusia				11	
City of Port Orange	Independent				X	
<b>Talavera Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Talis Park Community Development District</b>	Collier				11	
Collier County	Independent				x	
<b>Tallahassee Downtown Improvement Authority</b>	Leon				11	
City of Tallahassee	Dependent					
<b>Tallahassee Housing Authority</b>	Leon			X		
City of Tallahassee	Dependent			X		
<b>Tamarac Village Community Development District</b>	Broward				11	
City of Tamarac	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
<b>Tamarindo Community Development District</b>	Collier					
Collier County	Independent				X	
<b>Tampa Bay Area Regional Transit Authority</b>	Hernando, Hillsborough, Manatee, Pasco, Pinellas				11	
Multi	Independent				X	
<b>Tampa Bay Estuary Program</b>	Hillsborough, Manatee, Pinellas			X	8	
Multi	Independent		X	X		
<b>Tampa Bay Water, A Regional Water Supply Authority</b>	Hillsborough, Pasco, Pinellas			X	11	
Multi	Independent					
<b>Tampa Palms Community Development District</b>	Hillsborough				11	Elected, Part-time
City of Tampa	Independent			X	X	
<b>Tampa Palms Open Space and Transportation CDD</b>	Hillsborough				11	
City of Tampa	Independent					
<b>Tampa Port Authority</b>	Hillsborough			X	11	
Hillsborough Co/Tampa	Independent					
<b>Tampa Shores Special Dependent District</b>	Hillsborough				11	
Hillsborough County	Dependent					
<b>Tampa Sports Authority</b>	Hillsborough			X	11	
Hillsborough County	Independent		X			
<b>Tampa-Hillsborough County Expressway Authority</b>	Hillsborough			X	11	
Hillsborough County/Tampa	Independent					
<b>Tapestry Community Development District (New)</b>	Osceola				11	
City of Kissimmee	Independent				X	
<b>Tara Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Tarawood Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Tavares Greater Downtown TIF District</b>	Lake				11	
City of Tavares	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
<b>Taylor Coastal Water and Sewer District</b>	Taylor			X	11	
Taylor County	Dependent		X			
<b>Taylor County Development Authority</b>	Taylor			X	11	
Taylor County	Independent					
<b>Taylor Soil and Water Conservation District</b>	Taylor				11	
Taylor County	Independent					
<b>Tern Bay Community Development District</b>	Charlotte				11	
Charlotte County	Independent				X	
<b>Terra Bella Community Development District</b>	Pasco				11	
Pasco County	Independent					
<b>Terracina Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Tesoro Community Development District</b>	St. Lucie				11	
St. Lucie County	Independent				X	
<b>The Children's Trust</b>	Miami-Dade			X		
Miami-Dade County	Independent		X	X		
<b>Thousand Oaks Community Development District</b>	Palm Beach				11	
City of Riviera Beach	Independent				X	
<b>Three Islands Safe Neighborhood District</b>	Broward				11	
City of Hallandale Beach	Dependent				X	
<b>Three Rivers Community Development District</b>	Nassau				11	
Nassau County	Independent					
<b>Three Rivers Regional Library System</b>	Dixie, Gilchrist, Lafayette, Taylor		X	X		
Multi	Independent		X	X		
<b>Tice Fire Protection and Rescue Service District</b>	Lee		X	X	8	
Lee County	Independent		X	X		
<b>Timber Creek Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Tindall Hammock Irrigation and Soil Conservation District</b>	Broward				11	
Broward 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
<b>Tison's Landing Community Development District</b>	Duval				11	Elected
City of Jacksonville	Independent			X	X	
<b>Titusville Community Redevelopment Agency</b>	Brevard				11	
City of Titusville	Dependent					
<b>Titusville-Cocoa Airport District</b>	Brevard			X	11	
Brevard County	Dependent					
<b>Tohopekaliga Water Authority</b>	Osceola					
Osceola County and City of Kissimmee	Independent		X	X		
<b>Tohoqua Community Development District</b>	Osceola				11	
Osceola County	Independent					
<b>Tolomato Community Development District</b>	Duval, St. Johns					
Duval/St. Johns County	Independent		X	X	X	
<b>Tomoka Community Development District</b>	Flagler				11	
Flagler County	Independent				X	
<b>Tomoka Town Center Community Development District</b>	Volusia				11	
City of Daytona Beach	Independent					
<b>Toscana Isles Community Development District</b>	Sarasota				11	
City of Venice	Independent				X	
<b>Touchstone Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent					
<b>Town Center at Palm Coast Community Development District</b>	Flagler				11	
Town of Palm Coast	Independent				X	
<b>Town of Davie Neighborhood Improvement District</b>	Broward				11	
Town of Davie	Dependent				x	
<b>Town of Eatonville Community Redevelopment Agency</b>	Orange				11	
Town of Eatonville	Dependent					
<b>Town of Jupiter Community Redevelopment Agency</b>	Palm Beach				11	
Town of Jupiter	Dependent				X	
<b>Town of Kindred Community Development District</b>	Osceola				11	
Osceola 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
<b>Town of Kindred Community Development District II</b>	Osceola		
Osceola County	Independent		
<b>Town of Lake Placid Community Redevelopment Agency</b>	Highlands		11
Town of Lake Placid	Dependent		
<b>Town of Marineland Community Redevelopment Agency</b>	Flagler		11
Town of Marineland	Dependent		
<b>Towne of Seahaven Community Development District</b>	Bay		11
City of Panama City Beach	Independent		X
<b>Towne Park Community Development District</b>	Polk		11
City of Lakeland	Independent		X
<b>Tradition Community Development District No. 1</b>	St. Lucie		11
St. Lucie County	Independent		X
<b>Tradition Community Development District No. 10</b>	St. Lucie		11
City of Port St. Lucie	Independent		X
<b>Tradition Community Development District No. 2</b>	St. Lucie		11
St. Lucie County	Independent		X
<b>Tradition Community Development District No. 3</b>	St. Lucie		11
St. Lucie County	Independent		X
<b>Tradition Community Development District No. 4</b>	St. Lucie		11
St. Lucie County	Independent		X
<b>Tradition Community Development District No. 5</b>	St. Lucie		11
City of Port St. Lucie	Independent		X
<b>Tradition Community Development District No. 6</b>	St. Lucie		11
St. Lucie County	Independent		X
<b>Tradition Community Development District No. 7</b>	St. Lucie		11
City of Port St. Lucie	Independent		X
<b>Tradition Community Development District No. 8</b>	St. Lucie		11
City of Port St. Lucie	Independent		X
<b>Tradition Community Development District No. 9</b>	St. Lucie		11
City of Port St. Lucie	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
<b>Trailer Estates Fire Control District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Trailer Estates Park and Recreation District</b>	Manatee			X		None
Manatee County	Independent		X	X		
<b>Trails at Monterey Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Trails Community Development District</b>	Duval				11	
City of Jacksonville	Independent				X	
<b>Treasure Coast Education, Research and Development Authority</b>	St. Lucie				11	
St. Lucie County	Dependent					
<b>Tree Island Estates Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Treeline Preserve Community Development District</b>	Lee				11	
City of Fort Myers	Independent				X	
<b>Trevesta Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>Tri-County Airport Authority</b>	Holmes, Jackson, Washington				11	
Multi	Independent				X	
<b>Tri-Par Estates Park and Recreation District</b>	Sarasota				11	Part-time
Sarasota County	Independent			X	X	
<b>Triple Creek Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Troup-Indiantown Water Control District</b>	Martin				11	None
Martin County	Independent			X	X	
<b>Trout Creek Community Development District</b>	St. Johns				11	
St. Johns County	Independent				X	
<b>TSR Community Development District</b>	Pasco				11	
Pasco County	Independent					
<b>Tupelo Fire Control District</b>	Gulf			X	11	
Gulf 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
<b>Tupelo Soil and Water Conservation District</b>	Gulf					
Gulf County	Independent	X			X	
<b>Turnbull Creek Community Development District</b>	St. Johns				11	Elected
St. Johns County	Independent			X	X	
<b>Turtle Run Community Development District</b>	Broward				11	Elected
City of Coral Springs	Independent		X	X		
<b>Twelve Oaks Special District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Twin Creeks North Community Development District</b>	St. Johns				11	
St. Johns County	Independent					
<b>Twin Lakes Water Control District</b>	Broward			X	11	
City of West Park	Dependent					
<b>Two Creeks Community Development District</b>	Clay				11	
Clay County	Independent				X	
<b>Two Lakes Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent					
<b>U.S. 1 Corridor Community Redevelopment Agency</b>	Brevard			X		
City of Cocoa	Dependent		X	X		
<b>U.S. Highway 17-92 Corridor Redevelopment Agency</b>	Seminole				11	
Seminole County	Dependent					
<b>U.S. Highway 441 / 27 Community Redevelopment Agency</b>	Lake				11	
City of Leesburg	Dependent				X	
<b>Union County Housing Authority</b>	Union			X		
Union County	Independent			X		
<b>Union County Special Library District</b>	Union			X	11	
Union County	Dependent					
<b>Union Park Community Development District</b>	Pasco				11	
Pasco County	Independent				X	
<b>Union Park East Community Development District</b>	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
<b>Union Soil and Water Conservation District</b>	Union				11	
Union County	Dependent				X	
<b>University Park Recreation District</b>	Manatee					
Manatee County	Independent					
<b>University Place Community Development District</b>	Manatee				11	
Manatee County	Independent				X	
<b>University Square Community Development District</b>	Lee					
Lee County	Independent	X			X	
<b>University Village Community Development District</b>	Lee					
Lee County	Independent	X			X	
<b>Upper Captiva Fire Protection and Rescue Service District</b>	Lee				11	
Lee County	Independent				X	
<b>Urban Orlando Community Development District</b>	Orange				11	
City of Orlando	Independent		X			
<b>Utopia of Marion Community Development District</b>	Marion				11	
Marion County	Independent				X	
<b>Valencia Acres Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Valencia Water Control District</b>	Orange					
Orange County	Independent	X			X	
<b>Valparaiso Cable Authority</b>	Okaloosa				11	
City of Valparaiso	Dependent				X	
<b>Valrico Manor Special Dependent Tax District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Vasari Community Development District</b>	Lee				11	
City of Bonita Springs	Independent				X	
<b>Venetian Community Development District</b>	Sarasota					
City of Venice	Independent	X			X	
<b>Venetian Isles Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				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
<b>Venetian Parc Community Development District</b> Miami-Dade County	Miami-Dade Independent					11 X	
<b>Venice Housing Authority</b> City of Venice	Sarasota Dependent			X		11 X	None
<b>Ventana Community Development District</b> Hillsborough County	Hillsborough Independent					11	
<b>Veranda Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	No employees
<b>Veranda Community Development District II</b> City of Port St. Lucie	St. Lucie Independent					11	
<b>Verandah East Community Development District</b> Lee County	Lee Independent					11 X	
<b>Verandah West Community Development District</b> Lee County	Lee Independent					11 X	
<b>Verandahs Community Development District, The</b> Pasco County	Pasco Independent	X				X	
<b>Verano 1 Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>Verano 2 Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>Verano 3 Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>Verano 4 Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>Verano 5 Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>Verano Center Community Development District</b> City of Port St. Lucie	St. Lucie Independent					11 X	
<b>Vero Lakes Water Control District</b> Indian River County	Indian River 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
<b>Verona Community Development District</b>	Lee				11	
Lee County	Independent				X	
<b>Verona Walk Community Development District</b>	Collier					
Collier County	Independent	X			X	
<b>Viera East Community Development District</b>	Brevard				11	
Brevard County	Independent				X	
<b>Viera Stewardship District</b>	Brevard				11	
Brevard County	Independent					
<b>Vilano Beach Street Lighting District</b>	St. Johns			X	11	
St. Johns County	Dependent					
<b>Villa Portofino East Community Development District</b>	Miami-Dade				11	
City of Homestead	Independent				X	
<b>Villa Portofino West Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Village at Gulfstream Park Community Development District, The</b>	Broward				11	
City of Hallandale Beach	Independent				X	
<b>Village Center Community Development District</b>	Lake				11	
Town of Lady Lake	Independent				X	
<b>Village Community Development District No. 1</b>	Sumter				11	
Sumter County	Independent				X	
<b>Village Community Development District No. 10</b>	Sumter				11	
Sumter County	Independent				X	
<b>Village Community Development District No. 11</b>	Lake				11	
City of Fruitland Park	Independent					
<b>Village Community Development District No. 12</b>	Sumter				11	
City of Wildwood	Independent					
<b>Village Community Development District No. 13</b>	Sumter				11	
City of Wildwood	Independent					
<b>Village Community Development District No. 2</b>	Sumter				11	
Sumter 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
<b>Village Community Development District No. 3</b>	Sumter				11	
Sumter County	Independent		X			
<b>Village Community Development District No. 4</b>	Marion				11	
Marion County	Independent		X			
<b>Village Community Development District No. 5</b>	Sumter				11	
Sumter County	Independent					
<b>Village Community Development District No. 6</b>	Sumter				11	
Sumter County	Independent				X	No employees
<b>Village Community Development District No. 7</b>	Sumter				11	
Sumter County	Independent				X	
<b>Village Community Development District No. 8</b>	Sumter				11	
Sumter County	Independent				X	
<b>Village Community Development District No. 9</b>	Sumter				11	
Sumter County	Independent				X	
<b>Village Estates West Special District</b>	Hillsborough				11	
Hillsborough County	Dependent				X	
<b>Villages of Avignon Community Development District</b>	Manatee					
Manatee County	Independent	X			X	No employees
<b>Villages of Bloomingdale Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Villages of Glen Creek Community Development District</b>	Manatee				11	
City of Bradenton	Independent				X	
<b>Villages of Westport Community Development District</b>	Duval				11	
City of Jacksonville	Independent				X	
<b>Villagewalk of Bonita Springs Community Development District</b>	Lee				11	
City of Bonita Springs	Independent				X	
<b>VillaMar Community Development District</b>	Polk				11	
City of Winter Haven	Independent					
<b>VillaSol Community Development District</b>	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
<b>Vista Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Vista Lakes Community Development District</b>	Orange				11	
City of Orlando	Independent				X	
<b>Vizcaya in Kendall Community Development District</b>	Miami-Dade				11	
Miami-Dade County	Independent				X	
<b>Volusia County Educational Facilities Authority</b>	Volusia			X	11	
Volusia County	Dependent					
<b>Volusia County Industrial Development Authority</b>	Volusia				11	
Volusia County	Dependent				X	
<b>Volusia County Unified Fire District</b>	Volusia				11	
Volusia County	Dependent				X	
<b>Volusia Growth Management Commission</b>	Volusia				11	
Volusia County	Dependent				X	
<b>Volusia Soil and Water Conservation District</b>	Volusia			X	11	
Volusia County	Independent					
<b>W192 Development Authority</b>	Osceola				11	
Osceola County	Dependent					
<b>Wakulla County Industrial Development Authority (2016)</b>	Wakulla				11	
Wakulla County	Dependent					
<b>Wakulla Soil and Water Conservation District</b>	Wakulla					
Wakulla County	Independent	X			X	
<b>Walden Lake Community Association Local Government NID</b>	Hillsborough				11	
City of Plant City	Dependent				X	
<b>Walkabout Community Development District</b>	Brevard				11	
Brevard County	Independent				X	
<b>Walnut Creek Community Development District</b>	Broward				11	
City of Pembroke Pines	Independent				X	
<b>Walton / Okaloosa / Santa Rosa Regional Utility Authority</b>	Okaloosa, Santa Rosa, Walton				11	
Multi	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
<b>Water Cooperative of Central Florida</b>	Orange, Osceola, Polk		
Multi	Independent	X	No employees
<b>Water Street Tampa Improvement District</b>	Hillsborough		11
Hillsborough County and City of Tampa	Independent		
<b>Waterchase Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		X
<b>Waterford Estates Community Development District</b>	Charlotte		11
Charlotte County	Independent		X
<b>Waterford Landing Community Development District</b>	Lee		11
City of Fort Myers	Independent		X
<b>Waterford Special Dependent District</b>	Hillsborough		11
Hillsborough County	Dependent		X
<b>WaterGrass Community Development District I</b>	Pasco		11
Pasco County	Independent		X
<b>WaterGrass Community Development District II</b>	Pasco		11
Pasco County	Independent		X
<b>Waterleaf Community Development District (Hillsborough County)</b>	Hillsborough		11
Hillsborough County	Independent		X
<b>Waterlefe Community Development District (Manatee County)</b>	Manatee		11
Manatee County	Independent		X
<b>Water's Edge Community Development District (Manatee County)</b>	Manatee		11
Manatee County	Independent		X
<b>Waters Edge Community Development District (Pasco County)</b>	Pasco		11
Pasco County	Independent		X
<b>Waterset Central Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		X No employees
<b>Waterset North Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		X
<b>Waterstone Community Development District</b>	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
<b>Wauchula Community Redevelopment Agency</b>	Hardee		11
City of Wauchula	Dependent		X
<b>Wentworth Estates Community Development District</b>	Collier		
Collier County	Independent	X	X
<b>Wesbridge Community Development District</b>	Pasco		11
Pasco County	Independent		
<b>West Atlantic Avenue Neighborhood Improvement District</b>	Palm Beach		11
City of Delray Beach	Dependent		
<b>West Coast Inland Navigation District</b>	Charlotte, Lee, Manatee, Sarasota		X 11
Multi	Independent		
<b>West Lakeland Water Control District</b>	Polk		11
Polk County	Independent		X
<b>West Manatee Fire and Rescue District</b>	Manatee	X-F	X 11
Manatee County	Independent	X	
<b>West Orange Airport Authority</b>	Orange		
Orange County	Independent	X	X
<b>West Orange Healthcare District</b>	Orange		11
Orange County	Independent	X	X
<b>West Palm Beach Community Redevelopment Agency</b>	Palm Beach		
City of West Palm Beach	Dependent		X
<b>West Palm Beach Downtown Development Authority</b>	Palm Beach		4
City of West Palm Beach	Independent		
<b>West Palm Beach Golf Commission</b>	Palm Beach		11
City of West Palm Beach	Dependent		
<b>West Palm Beach Housing Authority</b>	Palm Beach		
City of West Palm Beach	Dependent	X	X
<b>West Perrine Community Redevelopment Agency</b>	Miami-Dade		11
Miami-Dade County	Dependent		X
<b>West Port Community Development District</b>	Charlotte		
Charlotte 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
<b>West Villages Improvement District</b>	Sarasota		
Sarasota Co./North Port	Independent	X	X
<b>West Volusia Hospital Authority</b>	Volusia		X 11
Volusia County	Independent		
<b>Westchase Community Development District</b>	Hillsborough		11
Hillsborough County	Independent		X
<b>Westchester Special Dependent District</b>	Hillsborough		11
Hillsborough County	Dependent		X
<b>Westgate / Belvedere Homes Community Redevelopment Agency</b>	Palm Beach		X 11
Palm Beach County	Dependent		
<b>Westridge Community Development District</b>	Polk		11
Polk County	Independent		X
<b>Westside Community Development District</b>	Osceola		11
Osceola County	Independent		X
<b>Westwood / OCC Community Development District</b>	Orange		11
Orange County	Independent	X	X
<b>WildBlue Community Development District</b>	Lee		11
Lee County	Independent		
<b>Wildcat Preserve Community Development District</b>	Manatee		11
Manatee County	Independent		X
			None at this time
<b>Wilderness Coast Public Libraries</b>	Franklin, Jefferson, Wakulla		X
Multi	Independent		
<b>Wildwood Community Redevelopment Agency</b>	Sumter		X 11
City of Wildwood	Dependent		
<b>Wilford Preserve Community Development District</b>	Clay		11
Clay County	Independent		
<b>Williams Community Development District Number Five</b>	Polk		11
City of Lakeland	Independent		X
<b>Williams Community Development District Number Four</b>	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
<b>Williams Community Development District Number One</b>	Polk				11	
City of Lakeland	Independent				X	
<b>Williams Community Development District Number Seven</b>	Polk				11	
City of Lakeland	Independent				X	
<b>Williams Community Development District Number Six</b>	Polk				11	
City of Lakeland	Independent				X	
<b>Williams Community Development District Number Three</b>	Polk				11	
City of Lakeland	Independent				X	
<b>Williams Community Development District Number Two</b>	Polk				11	
City of Lakeland	Independent				X	
<b>Williston Community Redevelopment Agency</b>	Levy				11	
City of Williston	Dependent				X	
<b>Willow Creek Community Development District</b>	Brevard				11	
City of Titusville	Independent				x	
<b>Willow Hammock Community Development District</b>	Manatee				11	
Manatee County	Independent					
<b>Willow Walk Community Development District</b>	Manatee				11	
Manatee County	Independent				X	No employees
<b>Willows Community Development District</b>	Manatee				11	
Manatee County	Independent					
<b>Wilton Drive Improvement District</b>	Broward				11	
City of Wilton Manors	Dependent					
<b>Windemere Special Dependent District</b>	Hillsborough			X	11	
Hillsborough County	Dependent					
<b>Windermere / Tree Gardens Safe Neighborhood Improvement District</b>	Broward				11	
City of Lauderhill	Dependent				X	
<b>Windermere Water and Navigation Control District</b>	Orange			X		
Orange County	Dependent					
<b>Winding Cypress Community Development District</b>	Collier				11	Elected
Collier 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	
<b>Windsor at Westside Community Development District</b>	Osceola		11	
Osceola County	Independent		X	No employees
<b>Windward at Lakewood Ranch Community Development District</b>	Sarasota			
Sarasota County	Independent	X	X	
<b>Windward Community Development District</b>	Osceola		11	
Osceola County	Independent		X	
<b>Winston Trails Community Development District (East)</b>	Palm Beach		11	
Palm Beach County	Independent		X	
<b>Winter Garden Community Redevelopment Agency</b>	Orange		11	
City of Winter Garden	Dependent		X	
<b>Winter Garden Village at Fowler Groves Community Development District</b>	Orange		11	
City of Winter Garden	Independent		X	
<b>Winter Haven Housing Authority</b>	Polk		11	
City of Winter Haven	Dependent		X	None
<b>Winter Park Community Redevelopment Agency</b>	Orange		11	
City of Winter Park	Dependent			
<b>Winter Park Housing Authority</b>	Orange		11	
City of Winter Park	Dependent	X	X	None
<b>Wiregrass Community Development District</b>	Pasco		11	
Pasco County	Independent		X	
<b>Wiregrass II Community Development District</b>	Pasco		11	
Pasco County	Independent			
<b>Withlacoochee Regional Water Supply Authority</b>	Citrus, Hernando, Marion, Sumter		11	
Multi	Independent		X	
<b>Woodlands Community Development District, The</b>	Sarasota		11	
City of North Port	Independent			
<b>World Commerce Community Development District</b>	St. Johns		11	
St. Johns 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
<b>Wyld Palms Community Development District</b>	Citrus				11	
City of Inverness	Independent				X	
<b>Wyndam Park Community Development District</b>	Palm Beach				11	
Palm Beach County	Independent				X	
<b>Wynnfield Lakes Community Development District</b>	Duval					
City of Jacksonville	Independent	X			X	
<b>Wynnmere East Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Wynnmere West Community Development District</b>	Hillsborough				11	
Hillsborough County	Independent				X	
<b>Wynwood Business Improvement District</b>	Miami-Dade					General
City of Miami	Dependent			X		
<b>Xentury City Community Development District</b>	Osceola				11	
Osceola County	Independent				X	
<b>Yellow River Soil and Water Conservation District</b>	Okaloosa				11	
Okaloosa County	Independent				X	
<b>Zephyr Lakes Community Development District</b>	Pasco				11	
City of Zephyrhills	Independent				X	
<b>Zephyr Ridge Community Development District</b>	Pasco					
Pasco County	Independent	X			X	
<b>Zephyrhills Community Redevelopment Agency</b>	Pasco				11	
City of Zephyrhills	Dependent				X	

**Total Special Districts:** 1,773

## Appendix L – 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. During the year ended Sept. 30, 2020, the department reviewed 166 local government defined benefit pension plans for compliance with Part VII of Chapter 112, Florida Statutes.

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, 2020, and that are still in a "not state accepted" status as of Sept. 30, 2020:

<b><u>Sponsor</u></b>	<b><u>Plan Type</u></b>
Boca Raton Executive	General Employees
Hillsborough County	Early Retirement Plan
City of Pompano Beach	General Employees
Gainesville	General Employees
Gainesville	Police Officers and Firefighters
Saint Augustine	General Employees
Sweetwater	Police Officers

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

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