

Department of
**MANAGEMENT
SERVICES**



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FLORIDA LOCAL GOVERNMENT Retirement Systems

2022 Annual Report

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APPENDIX A

FINANCIAL/CONTRIBUTION DATA

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

| Headings | Information Provided |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City or District | Plan Sponsor (Name of City, Special District, or School Board) |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| 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 terminated vested members. |

| | |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 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. |
| Contributions | <p>Reflects the percent of participating employee payroll which is paid by:</p> <p>Memb Pct Employees</p> <p>City Pct Plan sponsor</p> <p>Other Pct Other source (often Chapter 175 or 185 funds)</p> <p>NOTE: Percent of member, city, and other must at least equal total percent of required contributions, though it may be a greater amount.</p> |
| 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 - 9/30/2022

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|-----------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| ALACHUA COUNTY LIBRARY | G | 10/01/2021 | 35,156,008 | 5,179,767 | 1,321,566 | 3,480,280 | 197,421 | 14.9 | 245,783 | 18.6 | 443,204 | 33.5 | 4.0 | 30.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2020 | 4,648,980 | 2,870,355 | 0 | 735,951 | 19,191 | 0.0 | 844,809 | 0.0 | 864,000 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2020 | 07/01/2020 |
| ALTAMONTE SPRINGS | G | 10/01/2021 | 42,893,091 | -9,631,085 | 13,531,401 | 890,034 | 1,594,829 | 11.8 | 0 | 0.0 | 1,594,829 | 11.8 | 1.0 | 11.2 | 0.0 | 10/01/2021 | 10/01/2021 |
| ALTAMONTE SPRINGS | P | 10/01/2021 | 37,927,001 | 3,244,552 | 6,486,855 | 657,256 | 980,940 | 15.1 | 755,099 | 11.6 | 1,736,039 | 26.8 | 1.0 | 19.7 | 6.1 | 10/01/2021 | 10/01/2021 |
| AOPKA | F | 10/01/2021 | 58,809,519 | 4,429,486 | 7,724,819 | 2,578,142 | 2,421,145 | 31.3 | 472,805 | 6.1 | 2,893,950 | 37.5 | 9.3 | 17.9 | 8.7 | 10/01/2022 | 10/01/2022 |
| AOPKA | G | 10/01/2021 | 69,628,131 | 1,560,947 | 12,515,017 | 3,887,436 | 1,852,527 | 14.8 | 356,710 | 2.9 | 2,209,237 | 17.7 | 4.9 | 11.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| AOPKA | P | 10/01/2021 | 76,318,380 | 400,502 | 6,589,804 | 3,368,702 | 2,486,719 | 37.7 | 86,775 | 1.3 | 2,573,494 | 39.1 | 9.0 | 13.8 | 15.3 | 10/01/2022 | 10/01/2022 |
| ARCADIA | G | 01/01/2022 | 4,616,380 | -122,089 | 1,328,613 | 294,922 | 274,297 | 20.7 | 0 | 0.0 | 274,297 | 20.7 | 5.0 | 16.6 | 0.0 | 01/01/2022 | 01/01/2022 |
| ARCADIA | PF | 10/01/2021 | 12,015,690 | 887,366 | 868,845 | 709,056 | 215,283 | 24.8 | 88,614 | 10.2 | 303,897 | 35.0 | 7.6 | 17.8 | 10.7 | 10/01/2022 | 10/01/2022 |
| ATLANTIC BEACH | G | 10/01/2021 | 26,496,836 | 912,910 | 1,428,144 | 1,644,490 | 272,956 | 19.1 | 585,485 | 41.0 | 858,441 | 60.1 | 6.0 | 59.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| ATLANTIC BEACH | P | 10/01/2021 | 16,635,264 | 1,054,986 | 2,053,750 | 736,904 | 448,050 | 21.8 | 148,971 | 7.3 | 597,021 | 29.1 | 8.0 | 16.0 | 6.4 | 10/01/2022 | 10/01/2022 |
| ATLANTIS | P | 10/01/2020 | 1,351,303 | -23,140 | 0 | 129,780 | 6,350 | 0.0 | 2,082 | 0.0 | 8,432 | 0.0 | 0.5 | 0.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| AUBURNDALE | F | 10/01/2021 | 10,011,315 | 1,626,823 | 1,244,952 | 685,401 | 297,424 | 23.9 | 188,995 | 15.2 | 486,419 | 39.1 | 9.1 | 22.4 | 9.1 | 10/01/2022 | 10/01/2022 |
| AUBURNDALE | G | 10/01/2021 | 26,058,386 | 4,759,710 | 1,179,843 | 2,089,690 | 206,771 | 17.5 | 939,456 | 79.6 | 1,146,227 | 97.2 | 2.0 | 105.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| AUBURNDALE | P | 10/01/2021 | 17,270,871 | 1,168,675 | 1,887,783 | 972,082 | 474,337 | 25.1 | 135,776 | 7.2 | 610,113 | 32.3 | 5.6 | 18.5 | 9.4 | 10/01/2022 | 10/01/2022 |
| AVENTURA | P | 10/01/2020 | 54,159,146 | 9,848,819 | 8,443,637 | 1,926,560 | 2,107,406 | 25.0 | 1,087,242 | 12.9 | 3,194,648 | 37.8 | 10.8 | 21.8 | 6.7 | 10/01/2021 | 10/01/2021 |
| AVON PARK | F | 10/01/2021 | 8,451,360 | 875,641 | 914,494 | 474,955 | 285,069 | 31.2 | 110,552 | 12.1 | 395,621 | 43.3 | 5.0 | 33.6 | 4.6 | 10/01/2022 | 10/01/2022 |
| AVON PARK | P | 10/01/2021 | 7,162,238 | 427,138 | 0 | 490,434 | 52,820 | 0.0 | 49,117 | 0.0 | 101,937 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| BAL HARBOUR VILLAGE | G | 10/01/2021 | 19,706,163 | 5,070,533 | 2,759,312 | 1,046,517 | 1,086,598 | 39.4 | 499,142 | 18.1 | 1,585,740 | 57.5 | 8.0 | 51.2 | 0.0 | 10/01/2021 | 10/01/2022 |
| BAL HARBOUR VILLAGE | P | 10/01/2021 | 30,973,777 | 5,837,187 | 1,854,897 | 1,662,272 | 655,499 | 35.3 | 902,316 | 48.7 | 1,557,815 | 84.0 | 10.0 | 66.3 | 3.6 | 10/01/2022 | 10/01/2022 |
| BARTOW | F | 10/01/2021 | 14,322,224 | 1,174,461 | 950,429 | 639,126 | 293,736 | 30.9 | 101,605 | 10.7 | 395,341 | 41.6 | 2.0 | 28.6 | 12.6 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|-----------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| BARTOW | G | 10/01/2021 | 40,218,404 | 8,149,496 | 8,147,839 | 2,295,884 | 817,217 | 10.0 | 1,012,857 | 12.4 | 1,830,074 | 22.5 | 4.0 | 19.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| BARTOW | P | 10/01/2021 | 25,425,764 | 1,115,239 | 2,201,139 | 1,589,185 | 644,848 | 29.3 | 117,528 | 5.3 | 762,376 | 34.6 | 4.0 | 25.2 | 6.6 | 10/01/2022 | 10/01/2022 |
| BAY HARBOR ISLANDS | G | 10/01/2021 | 10,566,592 | -319,574 | 2,602,169 | 313,496 | 492,943 | 18.9 | 0 | 0.0 | 492,943 | 18.9 | 6.9 | 9.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| BAY HARBOR ISLANDS | P | 10/01/2021 | 14,693,798 | -2,587,313 | 1,807,238 | 391,196 | 617,785 | 34.2 | 0 | 0.0 | 617,785 | 34.2 | 8.0 | 4.6 | 2.6 | 10/01/2022 | 10/01/2022 |
| BAY MEDICAL CENTER | G | 01/01/2022 | 118,813,681 | -1,759,687 | 0 | 9,787,657 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2022 | 10/01/2022 |
| BELLE GLADE | G | 10/01/2021 | 25,285,881 | -4,754,827 | 3,152,514 | 939,926 | 159,633 | 5.1 | 0 | 0.0 | 159,633 | 5.1 | 4.0 | 1.1 | 0.0 | 10/01/2021 | 10/01/2021 |
| BELLE GLADE (RETIRED) | PF | 10/01/2021 | 7,178,423 | -2,718,840 | 0 | 177,729 | 20,773 | 0.0 | 0 | 0.0 | 20,773 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| 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 | 10/01/2021 | 5,588,624 | 299,022 | 946,071 | 384,181 | 288,086 | 30.5 | 59,803 | 6.3 | 347,889 | 36.8 | 6.5 | 25.5 | 6.1 | 10/01/2022 | 10/01/2022 |
| BELLEVIEW | P | 10/01/2021 | 5,214,979 | 192,278 | 684,193 | 296,465 | 134,789 | 19.7 | 16,908 | 2.5 | 151,697 | 22.2 | 5.0 | 10.8 | 7.3 | 10/01/2022 | 10/01/2022 |
| BOCA GRANDE FCD | F | 10/01/2021 | 14,525,344 | 2,363,477 | 1,858,093 | 154,521 | 622,830 | 33.5 | 196,398 | 10.6 | 819,228 | 44.1 | 4.0 | 34.3 | 7.2 | 10/01/2022 | 10/01/2022 |
| BOCA RATON | G | 10/01/2021 | 268,643,514 | 9,962,675 | 32,807,182 | 18,257,688 | 3,664,284 | 11.2 | 353,088 | 1.1 | 4,017,372 | 12.3 | 7.4 | 4.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| BOCA RATON | PF | 10/01/2021 | 511,094,797 | 162,075,729 | 40,863,486 | 30,463,455 | 12,508,655 | 30.6 | 13,977,140 | 34.2 | 26,485,795 | 64.8 | 10.8 | 46.9 | 9.5 | 10/01/2022 | 10/01/2022 |
| BOCA RATON EXECUTIVE | G | 10/01/2021 | 64,390,483 | 14,276,572 | 5,592,240 | 4,208,950 | 1,269,417 | 22.7 | 1,580,785 | 28.3 | 2,850,202 | 51.0 | 11.0 | 41.5 | 0.0 | 10/01/2022 | 10/31/2022 |
| BOCA RATON HOUSING | G | 10/01/2019 | 3,253,372 | -653,747 | 708,413 | 155,284 | 95,228 | 13.4 | 0 | 0.0 | 95,228 | 13.4 | 6.5 | 7.2 | 0.0 | 10/01/2019 | 10/01/2019 |
| BONITA SPRINGS FCD | F | 10/01/2021 | 98,637,045 | 24,312,108 | 9,745,036 | 4,861,652 | 2,691,854 | 27.6 | 3,059,058 | 31.4 | 5,750,912 | 59.0 | 7.0 | 44.9 | 9.3 | 10/01/2022 | 10/01/2022 |
| BONITA SPRINGS FCD | G | 10/01/2020 | 4,228,633 | 510,934 | 962,887 | 206,404 | 192,267 | 20.0 | 55,127 | 5.7 | 247,394 | 25.7 | 7.0 | 19.6 | 0.0 | 10/01/2021 | 10/01/2021 |
| BOYNTON BEACH | F | 10/01/2021 | 164,883,145 | 42,777,435 | 11,710,333 | 8,351,075 | 4,325,528 | 36.9 | 3,686,801 | 31.5 | 8,012,329 | 68.4 | 12.0 | 47.5 | 8.9 | 10/01/2022 | 10/01/2022 |
| BOYNTON BEACH | G | 10/01/2020 | 194,072,809 | 17,252,142 | 24,715,933 | 12,940,642 | 3,894,992 | 15.8 | 4,775,819 | 19.3 | 8,670,811 | 35.1 | 7.0 | 28.1 | 0.0 | 10/01/2021 | 10/01/2021 |
| BOYNTON BEACH | P | 10/01/2021 | 132,939,341 | 52,222,605 | 12,717,839 | 8,790,619 | 3,719,238 | 29.2 | 4,586,157 | 36.1 | 8,305,395 | 65.3 | 7.0 | 54.7 | 3.6 | 10/01/2022 | 10/01/2022 |
| BRADENTON | F | 10/01/2021 | 75,149,639 | 5,898,983 | 5,133,152 | 3,673,859 | 1,754,150 | 34.2 | 444,278 | 8.7 | 2,198,428 | 42.8 | 10.0 | 25.6 | 8.8 | 10/01/2022 | 10/01/2022 |
| BRADENTON | P | 10/01/2021 | 96,350,290 | 9,603,743 | 8,105,614 | 5,011,502 | 2,282,425 | 28.2 | 920,998 | 11.4 | 3,203,423 | 39.5 | 9.0 | 24.9 | 6.8 | 10/01/2022 | 10/01/2022 |

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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 |
|--------------------|------------|-------------------|---------------------------|--------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| BROOKSVILLE | F | 10/01/2021 | 8,650,540 | 36,578 | 917,311 | 531,371 | 203,605 | 22.2 | 44,910 | 4.9 | 248,515 | 27.1 | 3.3 | 18.3 | 6.5 | 10/01/2022 | 10/01/2022 |
| BROOKSVILLE | P | 10/01/2019 | 7,288,232 | -2,134,626 | 0 | 479,706 | 85,587 | 0.0 | 0 | 0.0 | 85,587 | 0.0 | 1.0 | 100.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| BUSHNELL | G | 10/01/2021 | 5,086,660 | -88,667 | 716,030 | 166,872 | 79,563 | 11.1 | 0 | 0.0 | 79,563 | 11.1 | 0.0 | 11.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| CAPE CORAL | F | 10/01/2021 | 252,785,258 | 44,154,897 | 20,900,624 | 10,691,795 | 7,573,937 | 36.2 | 4,102,386 | 19.6 | 11,676,323 | 55.9 | 10.0 | 40.7 | 7.3 | 10/01/2022 | 10/01/2022 |
| CAPE CORAL | G | 10/01/2021 | 413,899,320 | 70,926,106 | 54,275,577 | 22,164,826 | 11,481,540 | 21.2 | 8,161,666 | 15.0 | 19,643,206 | 36.2 | 10.3 | 27.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| CAPE CORAL | P | 10/01/2021 | 246,116,890 | 40,043,791 | 22,577,378 | 10,403,841 | 6,920,242 | 30.7 | 4,771,769 | 21.1 | 11,692,011 | 51.8 | 10.3 | 37.8 | 5.1 | 10/01/2022 | 10/01/2022 |
| CASSELBERRY | PF | 10/01/2021 | 38,474,211 | 180,455 | 5,154,414 | 788,723 | 1,338,513 | 26.0 | 18,816 | 0.4 | 1,357,329 | 26.3 | 3.0 | 16.6 | 7.7 | 10/01/2022 | 10/01/2022 |
| CHATTAHOOCHEE | F | 10/01/2019 | 507,963 | 36,371 | 70,907 | 20,874 | 30,925 | 43.6 | 0 | 0.0 | 30,925 | 43.6 | 5.0 | 35.1 | 5.3 | 10/01/2020 | 10/01/2020 |
| CLEARWATER | F | 10/01/2020 | 3,481,098 | -1,311,864 | 0 | 262,649 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| CLEARWATER | GPF | 01/01/2022 | 1,341,222,064 | -121,798,361 | 94,070,686 | 56,104,279 | 19,290,931 | 20.5 | 0 | 0.0 | 19,290,931 | 20.5 | 8.8 | 12.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| CLERMONT | F | 10/01/2021 | 29,132,570 | -5,186,645 | 5,633,189 | 329,886 | 1,011,269 | 18.0 | 0 | 0.0 | 1,011,269 | 18.0 | 4.0 | 11.1 | 3.3 | 10/01/2021 | 10/01/2021 |
| CLERMONT | P | 10/01/2021 | 28,938,693 | -5,737,399 | 5,341,730 | 737,617 | 847,666 | 15.9 | 0 | 0.0 | 847,666 | 15.9 | 5.0 | 9.6 | 1.7 | 10/01/2021 | 10/01/2021 |
| CLERMONT (RETIRED) | G | 10/01/2020 | 273,580 | -6,319 | 0 | 38,314 | 5,217 | 0.0 | 0 | 0.0 | 5,217 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| CLEWISTON | G | 10/01/2021 | 15,504,543 | 46,968 | 0 | 991,594 | 8,685 | 0.0 | 3,377 | 0.0 | 12,062 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| COCOA | F | 10/01/2021 | 27,530,561 | 6,351,896 | 2,317,513 | 2,005,733 | 735,107 | 31.7 | 796,813 | 34.4 | 1,531,920 | 66.1 | 6.5 | 56.6 | 5.4 | 10/01/2022 | 10/01/2022 |
| COCOA | G | 10/01/2021 | 16,232,821 | -457,969 | 0 | 1,201,643 | 60,233 | 0.0 | 0 | 0.0 | 60,233 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| COCOA | P | 10/01/2021 | 39,265,806 | 1,829,218 | 3,550,617 | 1,827,070 | 773,653 | 21.8 | 228,789 | 6.4 | 1,002,442 | 28.2 | 6.5 | 16.4 | 5.3 | 10/01/2022 | 10/01/2022 |
| COCOA BEACH | F | 10/01/2021 | 19,814,993 | 1,855,694 | 1,870,756 | 1,119,556 | 381,806 | 20.4 | 286,196 | 15.3 | 668,002 | 35.7 | 5.0 | 25.0 | 6.4 | 10/01/2022 | 10/01/2022 |
| COCOA BEACH | G | 10/01/2021 | 34,831,273 | -270,767 | 5,961,212 | 1,872,753 | 715,395 | 12.0 | 0 | 0.0 | 715,395 | 12.0 | 5.0 | 6.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| COCOA BEACH | P | 10/01/2021 | 19,635,134 | 3,125,229 | 2,190,476 | 1,321,804 | 364,409 | 16.6 | 374,621 | 17.1 | 739,030 | 33.7 | 5.0 | 24.4 | 4.9 | 10/01/2022 | 10/01/2022 |
| COOPER CITY | F | 10/01/2021 | 26,986,305 | 2,505,653 | 0 | 2,043,998 | 81,050 | 0.0 | 427,235 | 0.0 | 508,285 | 0.0 | 3.5 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| COOPER CITY | G | 10/01/2021 | 44,161,288 | 5,360,571 | 2,429,530 | 2,578,474 | 143,250 | 5.9 | 556,877 | 22.9 | 700,127 | 28.8 | 10.4 | 19.9 | 0.0 | 10/01/2022 | 10/01/2022 |

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|-----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| COOPER CITY | P | 10/01/2021 | 37,974,122 | 2,923,233 | 149,614 | 2,487,766 | 130,333 | 87.1 | 826,631 | 552.5 | 956,964 | 639.6 | 8.1 | 441.6 | 182.1 | 10/01/2022 | 10/01/2022 |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2020 | 4,445,368 | 598,210 | 0 | 436,349 | 17,500 | 0.0 | 85,810 | 0.0 | 103,310 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| CORAL GABLES | GPF | 10/01/2021 | 506,026,522 | 163,701,041 | 45,284,440 | 46,407,773 | 8,832,706 | 19.5 | 18,153,936 | 40.1 | 26,986,642 | 59.6 | 10.8 | 49.5 | 0.3 | 10/01/2022 | 10/01/2022 |
| CORAL SPRINGS | F | 10/01/2021 | 158,542,113 | -19,865,098 | 14,265,245 | 3,342,654 | 3,883,588 | 27.2 | 0 | 0.0 | 3,883,588 | 27.2 | 8.7 | 10.3 | 8.2 | 10/01/2022 | 10/01/2022 |
| CORAL SPRINGS | G | 10/01/2021 | 9,334,108 | 1,190,821 | 0 | 931,432 | 15,056 | 0.0 | 588,313 | 0.0 | 603,369 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| CORAL SPRINGS | P | 10/01/2021 | 323,793,212 | 62,234,309 | 16,715,037 | 16,909,716 | 6,030,021 | 36.1 | 6,263,726 | 37.5 | 12,293,747 | 73.6 | 11.5 | 52.3 | 7.1 | 10/01/2022 | 10/01/2022 |
| CRESCENT CITY | F | 10/01/2020 | 700,376 | -280,331 | 53,286 | 14,116 | 7,375 | 13.8 | 0 | 0.0 | 7,375 | 13.8 | 5.0 | 0.0 | 9.9 | 10/01/2021 | 10/01/2021 |
| 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 | 10/01/2021 | 24,618,573 | 3,059,731 | 5,713,639 | 1,366,187 | 805,568 | 14.1 | 297,377 | 5.2 | 1,102,945 | 19.3 | 6.4 | 13.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| CRESTVIEW | PF | 10/01/2021 | 26,820,674 | 3,348,368 | 5,133,465 | 940,767 | 919,247 | 17.9 | 298,591 | 5.8 | 1,217,838 | 23.7 | 6.4 | 13.5 | 4.7 | 10/01/2022 | 10/01/2022 |
| DADE CITY | F | 10/01/2021 | 7,571,802 | 734,517 | 165,248 | 498,122 | 71,137 | 43.1 | 118,586 | 71.8 | 189,723 | 114.8 | 1.0 | 92.0 | 25.9 | 10/01/2022 | 10/01/2022 |
| DADE CITY | P | 10/01/2021 | 12,929,775 | -507,884 | 1,086,519 | 391,330 | 333,833 | 30.7 | 0 | 0.0 | 333,833 | 30.7 | 1.5 | 20.4 | 9.9 | 10/01/2022 | 10/01/2022 |
| DANIA BEACH | G | 10/01/2021 | 29,704,839 | 1,495,370 | 771,592 | 2,010,845 | 277,066 | 35.9 | 890,312 | 115.4 | 1,167,378 | 151.3 | 19.7 | 136.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| DANIA BEACH [PF] | F | 10/01/2020 | 67,482,302 | 7,911,692 | 1,434,183 | 4,470,932 | 854,975 | 59.6 | 332,206 | 23.2 | 1,187,181 | 82.8 | 24.6 | 51.3 | 8.7 | 10/01/2021 | 10/01/2021 |
| DANIA BEACH [PF] | P | 10/01/2020 | 6,197,075 | 402,044 | 0 | 645,744 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| DAVENPORT | G | 10/01/2021 | 785,431 | 22,660 | 1,709,478 | 0 | 287,029 | 16.8 | 2,454 | 0.1 | 289,483 | 16.9 | 5.0 | 12.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| DAVENPORT | PF | 10/01/2021 | 1,095,526 | 59,162 | 1,341,893 | 0 | 276,915 | 20.6 | 2,988 | 0.2 | 279,903 | 20.9 | 5.0 | 4.3 | 12.3 | 10/01/2022 | 10/01/2022 |
| DAVIE | F | 10/01/2021 | 152,818,113 | 25,055,283 | 16,124,627 | 6,211,237 | 4,909,113 | 30.4 | 2,600,828 | 16.1 | 7,509,941 | 46.6 | 9.0 | 33.2 | 6.5 | 10/01/2021 | 10/01/2021 |
| DAVIE | P | 10/01/2021 | 222,917,942 | 26,393,571 | 15,654,087 | 11,699,566 | 4,997,748 | 31.9 | 3,071,967 | 19.6 | 8,069,715 | 51.6 | 9.0 | 38.4 | 6.4 | 10/01/2021 | 10/01/2021 |
| DAVIE - GENERAL & MGMT | G | 10/01/2021 | 106,267,900 | -5,034,638 | 21,400,737 | 3,454,896 | 2,900,431 | 13.6 | 0 | 0.0 | 2,900,431 | 13.6 | 2.8 | 9.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| DAYTONA BEACH | PF | 10/01/2021 | 239,585,389 | 64,120,577 | 19,210,932 | 18,133,953 | 3,567,915 | 18.6 | 7,451,216 | 38.8 | 11,019,131 | 57.4 | 9.5 | 42.3 | 5.6 | 10/01/2022 | 10/01/2022 |
| DEERFIELD BEACH | F | 10/01/2021 | 156,391,448 | 35,414,524 | 8,478,410 | 9,765,855 | 3,360,893 | 39.6 | 4,529,054 | 53.4 | 7,889,947 | 93.1 | 9.0 | 81.1 | 6.6 | 10/01/2021 | 10/01/2021 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|--------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| DEERFIELD BEACH | G | 10/01/2021 | 56,819,589 | 1,122,245 | 84,787 | 5,283,060 | 125,568 | 148.1 | 1,002,049 | 1,181.8 | 1,127,617 | 1,329.9 | 9.0 | 1,369.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| DEERFIELD BEACH | P | 10/01/2021 | 49,275,283 | 20,368,400 | 0 | 4,721,477 | 70,463 | 0.0 | 2,365,106 | 0.0 | 2,435,569 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| DELAND | F | 10/01/2021 | 23,966,631 | 4,661,398 | 3,253,381 | 941,706 | 1,137,441 | 35.0 | 632,921 | 19.5 | 1,770,362 | 54.4 | 5.0 | 48.6 | 5.6 | 10/01/2021 | 10/01/2021 |
| DELAND | G | 10/01/2021 | 32,644,890 | 3,898,049 | 992,890 | 2,605,361 | 193,927 | 19.5 | 476,897 | 48.0 | 670,824 | 67.6 | 7.0 | 66.1 | 0.0 | 10/01/2021 | 10/01/2022 |
| DELAND | P | 10/01/2021 | 36,900,410 | 5,300,455 | 4,269,700 | 2,088,250 | 1,189,594 | 27.9 | 524,835 | 12.3 | 1,714,429 | 40.2 | 7.8 | 27.7 | 5.8 | 10/01/2022 | 10/01/2022 |
| DELRAY BEACH | F | 10/01/2021 | 163,151,011 | 58,408,192 | 13,028,198 | 9,552,742 | 4,061,644 | 31.2 | 6,300,222 | 48.4 | 10,361,866 | 79.5 | 9.7 | 63.5 | 8.7 | 10/01/2022 | 10/01/2022 |
| DELRAY BEACH | G | 10/01/2021 | 180,986,576 | -1,495,004 | 23,765,081 | 9,375,796 | 3,299,619 | 13.9 | 0 | 0.0 | 3,299,619 | 13.9 | 4.6 | 10.1 | 0.0 | 09/30/2021 | 09/30/2021 |
| DELRAY BEACH | P | 10/01/2021 | 143,159,064 | 56,094,404 | 12,245,085 | 9,662,686 | 3,405,994 | 27.8 | 5,729,638 | 46.8 | 9,135,632 | 74.6 | 9.0 | 63.1 | 4.7 | 10/01/2022 | 10/01/2022 |
| DELTONA | F | 10/01/2021 | 42,205,192 | 8,545,626 | 4,932,085 | 2,069,415 | 1,289,002 | 26.1 | 989,960 | 20.1 | 2,278,962 | 46.2 | 11.4 | 27.5 | 9.1 | 10/01/2022 | 10/01/2022 |
| DESTIN FCD | F | 10/01/2021 | 30,407,611 | 4,832,927 | 1,920,152 | 1,561,582 | 439,682 | 22.9 | 505,750 | 26.3 | 945,432 | 49.2 | 6.8 | 27.2 | 17.0 | 10/01/2022 | 10/01/2022 |
| DUNEDIN | F | 10/01/2021 | 37,311,410 | 1,530,855 | 3,294,487 | 1,839,737 | 833,089 | 25.3 | 149,603 | 4.5 | 982,692 | 29.8 | 5.5 | 16.3 | 9.1 | 10/01/2022 | 10/01/2022 |
| DUNNELLON | PF | 10/01/2021 | 3,719,206 | -1,760,962 | 448,139 | 92,839 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 1.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| EAST LAKE TARPON FCD | F | 10/01/2021 | 23,196,937 | 4,767,906 | 2,921,423 | 1,334,901 | 755,233 | 25.9 | 407,924 | 14.0 | 1,163,157 | 39.8 | 7.0 | 23.0 | 11.3 | 10/01/2022 | 10/01/2022 |
| EAST NICEVILLE FCD | F | 10/01/2021 | 1,624,445 | 393,235 | 654,133 | 32,862 | 157,901 | 24.1 | 49,609 | 7.6 | 207,510 | 31.7 | 5.0 | 20.5 | 7.3 | 10/01/2022 | 10/01/2022 |
| 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 | 10/01/2021 | 20,624,261 | -982,142 | 1,425,731 | 676,385 | 426,942 | 30.0 | 0 | 0.0 | 426,942 | 30.0 | 6.0 | 21.1 | 3.9 | 10/01/2022 | 10/01/2022 |
| EDGEWATER | G | 10/01/2021 | 14,383,927 | 5,961,069 | 106,661 | 1,574,390 | 68,736 | 64.4 | 605,065 | 567.3 | 673,801 | 631.7 | 2.5 | 649.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| EDGEWATER | P | 10/01/2021 | 14,477,202 | 3,088,128 | 1,759,969 | 1,020,075 | 427,509 | 24.3 | 493,217 | 28.0 | 920,726 | 52.3 | 6.0 | 48.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| ENGLEWOOD AREA FCD | F | 10/01/2021 | 45,441,638 | 2,202,257 | 3,472,625 | 1,762,334 | 1,146,070 | 33.0 | 370,304 | 10.7 | 1,516,374 | 43.7 | 10.0 | 23.9 | 11.4 | 10/01/2022 | 10/01/2022 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2021 | 824,749 | -213,230 | 0 | 78,158 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| ESTERO FCD | F | 10/01/2021 | 40,269,397 | -2,066,538 | 5,135,978 | 609,651 | 908,942 | 17.7 | 0 | 0.0 | 908,942 | 17.7 | 3.0 | 9.7 | 5.0 | 10/01/2022 | 10/01/2022 |
| EUSTIS | F | 10/01/2021 | 13,862,994 | 1,540,345 | 1,591,494 | 775,845 | 337,037 | 21.2 | 409,063 | 25.7 | 746,100 | 46.9 | 4.0 | 38.3 | 6.4 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| EUSTIS | P | 10/01/2021 | 25,513,666 | 5,392,013 | 2,253,838 | 1,489,992 | 672,599 | 29.8 | 535,992 | 23.8 | 1,208,591 | 53.6 | 6.9 | 42.8 | 5.9 | 10/01/2022 | 10/01/2022 |
| FERNANDINA BEACH | G | 10/01/2021 | 28,749,178 | 6,874,885 | 6,903,878 | 2,157,113 | 1,007,144 | 14.6 | 865,514 | 12.5 | 1,872,658 | 27.1 | 6.5 | 21.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| FERNANDINA BEACH | PF | 10/01/2021 | 34,260,089 | 7,082,472 | 4,399,807 | 1,980,707 | 935,008 | 21.3 | 851,727 | 19.4 | 1,786,735 | 40.6 | 7.7 | 28.7 | 5.7 | 10/01/2022 | 10/01/2022 |
| FLAGLER BEACH | F | 10/01/2021 | 2,670,291 | -563,950 | 659,328 | 65,415 | 147,345 | 22.4 | 0 | 0.0 | 147,345 | 22.4 | 5.0 | 9.7 | 8.4 | 10/01/2022 | 10/01/2022 |
| FLAGLER BEACH | P | 10/01/2021 | 5,524,759 | 371,633 | 944,065 | 274,697 | 255,227 | 27.0 | 43,773 | 4.6 | 299,000 | 31.7 | 10.0 | 17.5 | 5.3 | 10/01/2022 | 10/01/2022 |
| FLORIDA CITY | P | 10/01/2020 | 3,504,004 | -544,507 | 0 | 240,131 | 0 | 0.0 | 7,200 | 0.0 | 7,200 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| FLORIDA CITY - ELECTED | G | 10/01/2020 | 4,467,236 | -1,486,498 | 308,092 | 0 | 70,978 | 23.0 | 0 | 0.0 | 70,978 | 23.0 | 0.0 | 25.6 | 0.0 | 10/01/2021 | 10/01/2021 |
| FORT LAUDERDALE | G | 09/30/2021 | 803,154,332 | 4,497,486 | 37,968,969 | 48,225,968 | 8,325,304 | 21.9 | 738,503 | 2.0 | 9,063,807 | 23.9 | 6.0 | 18.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| FORT LAUDERDALE | PF | 10/01/2021 | 1,159,191,901 | 86,287,655 | 75,761,768 | 64,881,357 | 21,627,778 | 28.6 | 11,315,599 | 14.9 | 32,943,377 | 43.5 | 10.0 | 27.1 | 6.4 | 10/01/2022 | 10/01/2022 |
| FORT MEADE | F | 10/01/2021 | 450,492 | 40,624 | 80,442 | 34,469 | 20,044 | 24.9 | 3,403 | 4.2 | 23,447 | 29.2 | 0.0 | 30.2 | 0.0 | 10/01/2021 | 10/01/2021 |
| FORT MEADE | G | 10/01/2021 | 5,927,789 | 789,566 | 1,839,555 | 471,111 | 123,599 | 6.7 | 67,913 | 3.7 | 191,512 | 10.4 | 0.0 | 10.8 | 0.0 | 10/01/2021 | 10/01/2021 |
| FORT MEADE | P | 10/01/2021 | 1,334,600 | -304,470 | 0 | 99,401 | 16,261 | 0.0 | 0 | 0.0 | 16,261 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| FORT MYERS | F | 10/01/2021 | 133,583,914 | 40,911,035 | 9,705,175 | 8,180,409 | 2,567,945 | 26.5 | 5,319,512 | 54.8 | 7,887,457 | 81.3 | 8.0 | 73.9 | 7.2 | 10/01/2021 | 10/01/2021 |
| FORT MYERS | G | 10/01/2021 | 180,708,130 | 38,462,971 | 29,038,944 | 13,621,706 | 3,237,911 | 11.2 | 4,962,605 | 17.1 | 8,200,516 | 28.2 | 5.1 | 24.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| FORT MYERS | P | 10/01/2021 | 192,091,793 | 45,372,693 | 19,094,492 | 11,787,173 | 4,420,760 | 23.2 | 6,233,706 | 32.7 | 10,654,466 | 55.8 | 10.0 | 46.7 | 4.5 | 10/01/2022 | 10/01/2022 |
| FORT PIERCE | GP | 09/30/2021 | 246,661,634 | 26,838,882 | 32,303,830 | 16,685,939 | 6,039,105 | 18.7 | 1,860,755 | 5.8 | 7,899,860 | 24.5 | 5.6 | 17.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| FORT PIERCE SUPP | P | 09/30/2021 | 19,930,319 | 1,299,146 | 6,981,907 | 1,017,502 | 626,272 | 9.0 | 91,427 | 1.3 | 717,699 | 10.3 | 7.0 | 0.0 | 3.3 | 10/01/2021 | 10/01/2021 |
| FORT WALTON BEACH | F | 10/01/2021 | 23,759,893 | 11,120,527 | 3,031,780 | 1,700,465 | 804,502 | 26.5 | 956,389 | 31.6 | 1,760,891 | 58.1 | 8.0 | 44.3 | 7.8 | 10/01/2022 | 10/01/2022 |
| FORT WALTON BEACH | G | 10/01/2021 | 59,999,068 | -279,962 | 1,971,052 | 3,499,579 | 338,228 | 17.2 | 21,849 | 1.1 | 360,077 | 18.3 | 5.0 | 15.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| FORT WALTON BEACH | P | 10/01/2021 | 27,679,005 | 6,767,960 | 3,033,228 | 2,079,842 | 792,694 | 26.1 | 718,133 | 23.7 | 1,510,827 | 49.8 | 5.0 | 39.2 | 7.4 | 10/01/2022 | 10/01/2022 |
| FROSTPROOF | G | 10/01/2019 | 1,508,057 | -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 |
| FROSTPROOF | P | 10/01/2021 | 4,914,818 | 492,452 | 0 | 328,372 | 23,359 | 0.0 | 49,177 | 0.0 | 72,536 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|---------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| 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 | 10/01/2021 | 692,370,620 | -50,280,130 | 111,687,715 | 41,536,906 | 10,843,026 | 9.7 | 0 | 0.0 | 10,843,026 | 9.7 | 5.0 | 5.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| GAINESVILLE | PF | 10/01/2021 | 348,217,158 | -29,915,982 | 26,406,412 | 19,404,248 | 4,944,980 | 18.7 | 0 | 0.0 | 4,944,980 | 18.7 | 8.1 | 7.1 | 4.2 | 10/01/2022 | 10/01/2022 |
| GOLDEN BEACH | GP | 10/01/2021 | 14,167,197 | 2,614,838 | 2,382,031 | 526,664 | 613,165 | 25.7 | 258,192 | 10.8 | 871,357 | 36.6 | 4.5 | 32.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| GREATER NAPLES FCD | F | 10/01/2021 | 45,848,635 | -8,085,637 | 4,251,839 | 493,103 | 1,470,965 | 34.6 | 0 | 0.0 | 1,470,965 | 34.6 | 3.0 | 17.0 | 16.0 | 10/01/2022 | 10/01/2022 |
| GREEN COVE SPRINGS | P | 10/01/2021 | 8,140,860 | -1,475,388 | 1,234,144 | 248,957 | 269,240 | 21.8 | 0 | 0.0 | 269,240 | 21.8 | 1.0 | 12.4 | 8.9 | 10/01/2021 | 10/01/2021 |
| GREENACRES | F | 10/01/2021 | 26,732,054 | -1,608,875 | 4,323,103 | 375,346 | 940,486 | 21.8 | 0 | 0.0 | 940,486 | 21.8 | 4.0 | 13.6 | 3.6 | 10/01/2022 | 10/01/2022 |
| GREENACRES | P | 10/01/2021 | 28,074,333 | -1,434,097 | 2,353,752 | 525,907 | 728,290 | 30.9 | 0 | 0.0 | 728,290 | 30.9 | 4.0 | 19.1 | 6.9 | 10/01/2022 | 10/01/2022 |
| GULF BREEZE | P | 10/01/2021 | 6,748,777 | -1,264,711 | 919,323 | 149,034 | 207,166 | 22.5 | 0 | 0.0 | 207,166 | 22.5 | 4.0 | 11.7 | 6.1 | 10/01/2022 | 10/01/2022 |
| GULFPORT | F | 10/01/2021 | 6,773,849 | 835,046 | 1,260,923 | 209,626 | 285,813 | 22.7 | 69,385 | 5.5 | 355,198 | 28.2 | 5.0 | 17.5 | 6.7 | 10/01/2022 | 10/01/2022 |
| GULFPORT | G | 10/01/2021 | 20,652,050 | -1,253,671 | 4,103,257 | 1,104,783 | 387,330 | 9.4 | 0 | 0.0 | 387,330 | 9.4 | 2.7 | 5.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| GULFPORT | P | 10/01/2021 | 14,125,274 | 1,517,703 | 2,365,387 | 594,611 | 432,473 | 18.3 | 135,359 | 5.7 | 567,832 | 24.0 | 8.0 | 13.0 | 3.9 | 10/01/2022 | 10/01/2022 |
| HAINES CITY | F | 10/01/2021 | 9,569,681 | 988,916 | 1,771,775 | 654,530 | 282,202 | 15.9 | 127,239 | 7.2 | 409,441 | 23.1 | 9.0 | 8.1 | 6.8 | 10/01/2022 | 10/01/2022 |
| HAINES CITY | G | 10/01/2021 | 19,336,396 | 420,908 | 1,483,076 | 1,588,570 | 55,997 | 3.8 | 127,852 | 8.6 | 183,849 | 12.4 | 0.0 | 13.8 | 0.0 | 10/01/2022 | 10/01/2022 |
| HAINES CITY | P | 10/01/2021 | 14,931,240 | 2,172,922 | 3,187,370 | 995,407 | 617,751 | 19.4 | 330,474 | 10.4 | 948,225 | 29.8 | 9.4 | 16.1 | 5.3 | 10/01/2022 | 10/01/2022 |
| HALIFAX HOSPITAL | G | 10/01/2020 | 288,165,405 | 90,305,704 | 23,098,147 | 24,263,514 | 107,000 | 0.5 | 25,718,872 | 111.4 | 25,825,872 | 111.8 | 0.0 | 112.3 | 0.0 | 10/01/2020 | 10/01/2020 |
| HALLANDALE BEACH | G | 10/01/2021 | 70,011,282 | 7,779,958 | 4,595,110 | 4,908,108 | 858,438 | 18.7 | 1,253,280 | 27.3 | 2,111,718 | 46.0 | 3.0 | 47.8 | 0.0 | 10/01/2021 | 10/01/2021 |
| HALLANDALE BEACH | PF | 10/01/2020 | 190,740,320 | 71,467,782 | 10,666,258 | 13,057,619 | 2,515,363 | 23.6 | 10,405,894 | 97.6 | 12,921,257 | 121.1 | 10.0 | 103.6 | 6.8 | 10/01/2021 | 10/01/2021 |
| HALLANDALE BEACH PM | G | 10/01/2021 | 21,852,412 | 1,882,741 | 499,067 | 1,329,912 | 176,466 | 35.4 | 363,293 | 72.8 | 539,759 | 108.2 | 7.4 | 138.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| 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 | 10/01/2018 | 1,172,468 | -1,110,763 | 10,710 | 2,098 | 6,500 | 60.7 | 0 | 0.0 | 6,500 | 60.7 | 0.5 | 0.0 | 64.3 | 10/01/2019 | 10/01/2019 |
| HIALEAH | GPF | 10/01/2021 | 814,792,635 | 294,343,266 | 53,281,004 | 70,831,530 | 8,306,171 | 15.6 | 28,845,939 | 54.1 | 37,152,110 | 69.7 | 9.5 | 60.6 | 0.9 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|------------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| HIALEAH - ELECTED | G | 10/01/2021 | 14,251,740 | -2,282,148 | 411,699 | 810,684 | 90,806 | 22.1 | 0 | 0.0 | 90,806 | 22.1 | 3.8 | 18.3 | 0.0 | 10/01/2021 | 10/01/2022 |
| HIALEAH GARDENS | P | 10/01/2020 | 19,062,878 | 189,370 | 3,041,150 | 957,550 | 786,510 | 25.9 | 0 | 0.0 | 786,510 | 25.9 | 5.0 | 16.6 | 5.0 | 10/01/2021 | 10/01/2021 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2021 | 8,886,455 | 11,921,360 | 0 | 1,761,272 | 40,000 | 0.0 | 1,067,970 | 0.0 | 1,107,970 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2021 | 07/01/2021 |
| HOLLEY-NAVARRE FCD | F | 10/01/2021 | 5,258,808 | 198,234 | 1,624,176 | 32,621 | 672,584 | 41.4 | 0 | 0.0 | 672,584 | 41.4 | 11.2 | 20.0 | 11.4 | 10/01/2022 | 10/01/2022 |
| HOLLY HILL | F | 10/01/2021 | 6,171,966 | 1,069,553 | 724,812 | 423,667 | 190,924 | 26.3 | 193,277 | 26.7 | 384,201 | 53.0 | 7.0 | 41.4 | 6.4 | 10/01/2022 | 10/01/2022 |
| HOLLY HILL | P | 10/01/2021 | 14,873,916 | 1,858,927 | 1,176,359 | 930,632 | 209,439 | 17.8 | 257,164 | 21.9 | 466,603 | 39.7 | 6.4 | 23.0 | 11.7 | 10/01/2022 | 10/01/2022 |
| HOLLYWOOD | F | 10/01/2021 | 337,449,107 | 185,232,917 | 22,200,867 | 21,677,520 | 7,451,916 | 33.6 | 16,697,290 | 75.2 | 24,149,206 | 108.8 | 9.0 | 105.1 | 7.0 | 10/01/2022 | 10/01/2022 |
| HOLLYWOOD | G | 10/01/2021 | 435,107,595 | 220,526,297 | 41,931,489 | 37,447,636 | 7,841,231 | 18.7 | 20,313,491 | 48.4 | 28,154,722 | 67.1 | 8.4 | 60.8 | 0.0 | 10/01/2022 | 10/01/2022 |
| HOLLYWOOD | P | 10/01/2021 | 408,334,597 | 220,913,043 | 24,642,849 | 29,755,954 | 8,470,746 | 34.4 | 21,680,116 | 88.0 | 30,150,862 | 122.4 | 9.5 | 106.7 | 6.6 | 10/01/2022 | 10/01/2022 |
| HOLMES BEACH | P | 10/01/2021 | 11,952,522 | 569,147 | 1,275,639 | 576,972 | 415,675 | 32.6 | 62,611 | 4.9 | 478,286 | 37.5 | 6.0 | 29.7 | 3.1 | 10/01/2022 | 10/01/2022 |
| HOMESTEAD | F | 01/01/2021 | 7,831,145 | 630,903 | 0 | 564,049 | 0 | 0.0 | 53,552 | 0.0 | 53,552 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2021 | 01/01/2021 |
| HOMESTEAD | P | 10/01/2021 | 124,307,392 | 20,473,613 | 9,748,242 | 6,154,138 | 4,278,853 | 43.9 | 2,126,429 | 21.8 | 6,405,282 | 65.7 | 7.7 | 54.2 | 6.7 | 10/01/2022 | 10/01/2022 |
| HOMESTEAD - General & Hospital | G | 10/01/2021 | 105,508,555 | 633,362 | 6,389,284 | 5,538,196 | 1,271,580 | 19.9 | 83,501 | 1.3 | 1,355,081 | 21.2 | 4.0 | 18.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2022 | 5,896,492 | -932,991 | 183,820 | 453,186 | 106,223 | 57.8 | 0 | 0.0 | 106,223 | 57.8 | 0.0 | 59.8 | 0.0 | 01/01/2022 | 01/01/2022 |
| HOMESTEAD - Old Elected | G | 01/01/2022 | 3,888,434 | -1,003,734 | 35,524 | 196,352 | 66,840 | 188.2 | 0 | 0.0 | 66,840 | 188.2 | 0.0 | 194.8 | 0.0 | 01/01/2022 | 01/01/2022 |
| HOWEY-IN-THE-HILLS | P | 10/01/2020 | 1,917,753 | -181,419 | 284,227 | 62,610 | 76,758 | 27.0 | 0 | 0.0 | 76,758 | 27.0 | 5.0 | 22.7 | 0.0 | 10/01/2020 | 10/01/2020 |
| INDIALANTIC | G | 10/01/2021 | 1,974,504 | 429,001 | 759,377 | 166,374 | 42,109 | 5.6 | 44,742 | 5.9 | 86,851 | 11.4 | 4.5 | 8.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| INDIALANTIC | PF | 10/01/2021 | 10,982,298 | -711,279 | 1,015,110 | 574,497 | 265,529 | 26.2 | 0 | 0.0 | 265,529 | 26.2 | 5.0 | 14.2 | 7.8 | 10/01/2022 | 10/01/2022 |
| INDIAN HARBOUR BEACH | P | 10/01/2021 | 14,036,422 | 1,199,947 | 1,320,656 | 800,443 | 371,660 | 28.1 | 139,898 | 10.6 | 511,558 | 38.7 | 6.5 | 27.5 | 6.2 | 10/01/2022 | 10/01/2022 |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2021 | 352,890 | 58,145 | 957,158 | 294,719 | 21,685 | 2.3 | 0 | 0.0 | 21,685 | 2.3 | 0.0 | 2.3 | 0.0 | 10/01/2021 | 10/01/2021 |
| INDIAN RIVER SHORES | G | 10/01/2021 | 1,530,370 | -161,900 | 159,855 | 69,106 | 52,965 | 33.1 | 0 | 0.0 | 52,965 | 33.1 | 9.0 | 24.9 | 0.0 | 10/01/2021 | 10/01/2021 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|---------------------------------|------------|-------------------|---------------------------|---------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| INDIAN RIVER SHORES | PF | 10/01/2021 | 19,682,174 | -2,049,563 | 1,235,224 | 1,071,655 | 218,422 | 17.7 | 0 | 0.0 | 218,422 | 17.7 | 5.7 | 12.6 | 0.0 | 10/01/2021 | 10/01/2021 |
| INDIAN SHORES | P | 10/01/2019 | 3,725,211 | -694,576 | 712,616 | 244,624 | 70,202 | 9.9 | 0 | 0.0 | 70,202 | 9.9 | 5.0 | 0.0 | 2.6 | 10/01/2020 | 10/01/2020 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2021 | 971,929,161 | 83,090,477 | 757,431,585 | 29,574,592 | 41,582,654 | 5.5 | 4,499,440 | 0.6 | 46,082,094 | 6.1 | 3.0 | 0.0 | 3.5 | 01/01/2021 | 01/01/2022 |
| JACKSONVILLE | CO | 10/01/2021 | 297,259,000 | 248,183,793 | 24,328,532 | 22,039,070 | 7,941,651 | 32.6 | 10,888,139 | 44.8 | 18,829,790 | 77.4 | 10.0 | 65.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| JACKSONVILLE | G | 10/01/2021 | 2,299,661,000 | 1,410,245,182 | 214,789,347 | 197,789,748 | 41,144,985 | 19.2 | 59,906,394 | 27.9 | 101,051,379 | 47.1 | 10.0 | 35.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| JACKSONVILLE | PF | 10/01/2021 | 2,487,628,465 | 1,245,900,811 | 161,835,740 | 195,676,103 | 83,796,072 | 51.8 | 86,469,709 | 53.4 | 170,265,781 | 105.2 | 10.4 | 94.8 | 0.0 | 10/01/2022 | 12/01/2022 |
| JACKSONVILLE BEACH | F | 10/01/2021 | 18,196,218 | 3,363,956 | 1,870,976 | 866,597 | 427,662 | 22.9 | 707,653 | 37.8 | 1,135,315 | 60.7 | 8.0 | 53.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| JACKSONVILLE BEACH | G | 10/01/2021 | 69,890,527 | 11,377,593 | 13,856,763 | 4,925,168 | 1,726,992 | 12.5 | 1,773,008 | 12.8 | 3,500,000 | 25.3 | 8.0 | 16.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| JACKSONVILLE BEACH | P | 10/01/2021 | 31,982,965 | 382,649 | 5,177,955 | 1,484,036 | 864,032 | 16.7 | 357,864 | 6.9 | 1,221,896 | 23.6 | 8.0 | 9.1 | 4.8 | 10/01/2022 | 10/01/2022 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2021 | 4,605,550 | 142,225 | 0 | 362,811 | 0 | 0.0 | 15,078 | 0.0 | 15,078 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 12/01/2022 |
| JUPITER | P | 10/01/2021 | 108,292,642 | 5,619,734 | 8,273,904 | 5,137,449 | 2,664,862 | 32.2 | 627,361 | 7.6 | 3,292,223 | 39.8 | 10.0 | 28.9 | 7.8 | 10/01/2022 | 10/01/2022 |
| JUPITER ISLAND | GPF | 10/01/2021 | 11,478,374 | 2,069,823 | 572,306 | 1,335,773 | 10,668 | 1.9 | 351,163 | 61.4 | 361,831 | 63.2 | 0.0 | 63.2 | 0.0 | 10/01/2021 | 10/01/2021 |
| KEY BISCAIYNE | PF | 10/01/2021 | 58,790,538 | 2,631,988 | 4,725,151 | 3,263,612 | 1,068,010 | 22.6 | 561,072 | 11.9 | 1,629,082 | 34.5 | 10.5 | 13.1 | 12.2 | 10/01/2022 | 10/01/2022 |
| KEY WEST | G | 10/01/2020 | 61,556,356 | -889,189 | 13,576,444 | 3,246,800 | 1,898,471 | 14.0 | 0 | 0.0 | 1,898,471 | 14.0 | 6.0 | 8.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| KEY WEST | PF | 10/01/2021 | 146,642,077 | 17,151,950 | 13,971,558 | 6,696,878 | 3,377,405 | 24.2 | 1,861,919 | 13.3 | 5,239,324 | 37.5 | 7.0 | 28.4 | 3.7 | 10/01/2021 | 10/01/2021 |
| KEY WEST HOUSING | G | 01/01/2022 | 15,495,155 | 421,924 | 2,985,132 | 710,604 | 408,893 | 13.7 | 50,548 | 1.7 | 459,441 | 15.4 | 0.0 | 16.0 | 0.0 | 01/01/2023 | 01/01/2023 |
| KEY WEST UTILITY | G | 01/01/2022 | 131,229,229 | 12,904,150 | 11,413,810 | 7,833,325 | 1,694,772 | 14.9 | 1,493,329 | 13.1 | 3,188,101 | 27.9 | 0.0 | 29.0 | 0.0 | 01/01/2022 | 01/01/2022 |
| KISSIMMEE | F | 10/01/2021 | 51,380,235 | 14,740,888 | 7,287,138 | 3,389,937 | 1,474,488 | 20.2 | 1,744,823 | 23.9 | 3,219,311 | 44.2 | 2.2 | 39.8 | 6.2 | 10/01/2021 | 10/01/2021 |
| KISSIMMEE | G | 10/01/2021 | 159,446,639 | 18,876,278 | 23,788,736 | 8,981,495 | 4,381,780 | 18.4 | 1,761,092 | 7.4 | 6,142,872 | 25.8 | 4.0 | 22.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| KISSIMMEE | P | 10/01/2021 | 86,607,178 | 9,944,137 | 9,417,792 | 4,807,278 | 2,040,551 | 21.7 | 879,762 | 9.3 | 2,920,313 | 31.0 | 4.4 | 19.3 | 10.1 | 10/01/2021 | 10/01/2021 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2021 | 127,842,866 | 19,735,850 | 21,652,736 | 7,601,248 | 3,346,202 | 15.5 | 1,619,869 | 7.5 | 4,966,071 | 22.9 | 1.7 | 21.3 | 0.0 | 10/01/2021 | 10/01/2021 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|---------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| LABELLE | F | 10/01/2021 | 2,057,063 | -867,258 | 201,346 | 48,553 | 12,504 | 6.2 | 0 | 0.0 | 12,504 | 6.2 | 1.0 | 0.2 | 5.2 | 10/01/2021 | 10/01/2021 |
| LADY LAKE | P | 10/01/2021 | 11,604,408 | -837,148 | 1,640,818 | 473,846 | 494,582 | 30.1 | 0 | 0.0 | 494,582 | 30.1 | 5.0 | 15.8 | 7.2 | 10/01/2022 | 10/01/2022 |
| LAKE ALFRED | G | 10/01/2021 | 6,618,051 | 257,350 | 1,846,530 | 412,486 | 255,543 | 13.8 | 37,601 | 2.0 | 293,144 | 15.9 | 5.0 | 10.8 | 0.0 | 10/01/2022 | 10/01/2022 |
| LAKE ALFRED | PF | 10/01/2021 | 5,832,511 | -142,684 | 782,050 | 181,018 | 167,302 | 21.4 | 0 | 0.0 | 167,302 | 21.4 | 5.0 | 6.1 | 10.2 | 10/01/2022 | 10/01/2022 |
| LAKE CITY | F | 10/01/2021 | 12,713,399 | -267,668 | 804,096 | 790,518 | 180,960 | 22.5 | 0 | 0.0 | 180,960 | 22.5 | 5.2 | 8.3 | 8.4 | 10/01/2022 | 10/01/2022 |
| LAKE CITY | G | 10/01/2021 | 26,272,756 | -405,676 | 653,842 | 1,813,498 | 88,576 | 13.6 | 0 | 0.0 | 88,576 | 13.6 | 2.0 | 11.5 | 0.0 | 10/01/2021 | 10/01/2021 |
| LAKE CITY | P | 10/01/2021 | 20,521,269 | -3,128,176 | 1,583,112 | 1,022,310 | 312,787 | 19.8 | 0 | 0.0 | 312,787 | 19.8 | 5.0 | 7.1 | 8.4 | 10/01/2022 | 10/01/2022 |
| LAKE HELEN | P | 10/01/2021 | 1,608,873 | -334,512 | 252,984 | 42,112 | 33,718 | 13.3 | 0 | 0.0 | 33,718 | 13.3 | 1.0 | 0.9 | 11.5 | 10/01/2021 | 10/01/2021 |
| LAKE MARY | F | 10/01/2021 | 26,001,226 | 340,795 | 3,028,425 | 984,673 | 839,639 | 27.7 | 74,245 | 2.5 | 913,884 | 30.2 | 5.0 | 19.9 | 6.2 | 10/01/2022 | 10/01/2022 |
| LAKE MARY | P | 10/01/2021 | 30,221,617 | -1,969,805 | 2,887,697 | 1,124,540 | 742,175 | 25.7 | 0 | 0.0 | 742,175 | 25.7 | 5.0 | 13.9 | 5.7 | 10/01/2022 | 10/01/2022 |
| LAKE PARK (RETIRED) | P | 10/01/2021 | 1,451,528 | 58,053 | 0 | 132,388 | 37,207 | 0.0 | 58,053 | 0.0 | 95,260 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| LAKE WALES | F | 10/01/2021 | 11,198,785 | 3,517,385 | 1,753,057 | 845,936 | 306,516 | 17.5 | 333,584 | 19.0 | 640,100 | 36.5 | 5.0 | 27.1 | 5.9 | 10/01/2022 | 10/01/2022 |
| LAKE WALES | G | 10/01/2021 | 13,944,526 | 746,260 | 4,795,131 | 784,073 | 495,689 | 10.3 | 92,757 | 1.9 | 588,446 | 12.3 | 5.0 | 7.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| LAKE WALES | P | 10/01/2021 | 18,867,636 | 695,611 | 2,440,548 | 1,015,689 | 466,492 | 19.1 | 128,967 | 5.3 | 595,459 | 24.4 | 5.0 | 15.4 | 4.9 | 10/01/2022 | 10/01/2022 |
| LAKE WORTH BEACH | F | 10/01/2021 | 58,949,730 | 14,149,758 | 242,724 | 4,198,748 | 183,791 | 75.7 | 3,378,146 | 1,391.8 | 3,561,937 | 1,467.5 | 11.3 | 1,784.8 | 10.7 | 10/01/2022 | 10/01/2022 |
| LAKE WORTH BEACH | 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 BEACH | P | 10/01/2021 | 41,545,013 | 16,254,500 | 950,193 | 3,758,582 | 324,047 | 34.1 | 3,560,169 | 374.7 | 3,884,216 | 408.8 | 7.1 | 360.2 | 55.7 | 10/01/2022 | 10/01/2022 |
| LAKELAND | F | 10/01/2021 | 133,853,839 | 23,549,978 | 12,935,450 | 6,164,586 | 2,192,884 | 17.0 | 1,688,156 | 13.1 | 3,881,040 | 30.0 | 9.3 | 15.5 | 6.3 | 10/01/2022 | 10/01/2022 |
| LAKELAND | G | 10/01/2021 | 749,210,827 | -30,280,302 | 85,056,645 | 52,201,917 | 11,641,772 | 13.7 | 0 | 0.0 | 11,641,772 | 13.7 | 4.9 | 9.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| LAKELAND | P | 10/01/2021 | 183,147,131 | 2,238,334 | 16,864,214 | 10,815,158 | 3,988,106 | 23.7 | 251,122 | 1.5 | 4,239,228 | 25.1 | 11.7 | 9.1 | 5.2 | 10/01/2022 | 10/01/2022 |
| LANTANA | F | 09/30/2021 | 57,017,360 | 5,946,515 | 1,007,285 | 1,997,158 | 507,891 | 50.4 | 464,575 | 46.1 | 972,466 | 96.5 | 2.0 | 77.2 | 17.4 | 10/01/2022 | 10/01/2022 |
| LANTANA | P | 10/01/2021 | 22,666,685 | 3,685,380 | 2,136,634 | 986,023 | 742,569 | 34.8 | 406,635 | 19.0 | 1,149,204 | 53.8 | 8.0 | 41.2 | 6.5 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|--------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| LARGO | PF | 10/01/2021 | 184,430,955 | 45,423,421 | 19,931,282 | 11,161,253 | 4,992,819 | 25.1 | 3,620,290 | 18.2 | 8,613,109 | 43.2 | 8.0 | 29.6 | 6.8 | 10/01/2022 | 10/01/2022 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2020 | 2,841,139 | -688,784 | 345,970 | 151,554 | -167,291 | -48.4 | 0 | 0.0 | -167,291 | 0.0 | 5.0 | 0.0 | 18.9 | 10/01/2020 | 10/01/2020 |
| LAUDERHILL | F | 10/01/2021 | 115,038,531 | 9,463,678 | 8,967,871 | 5,747,415 | 2,857,678 | 31.9 | 1,296,215 | 14.5 | 4,153,893 | 46.3 | 10.7 | 32.8 | 2.4 | 10/01/2021 | 10/01/2021 |
| LAUDERHILL | G | 10/01/2021 | 36,056,162 | 2,031,460 | 4,104,234 | 2,022,492 | 813,160 | 19.8 | 247,834 | 6.0 | 1,060,994 | 25.9 | 10.0 | 16.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| LAUDERHILL | P | 10/01/2021 | 93,487,962 | 16,036,039 | 11,286,934 | 5,026,050 | 2,978,993 | 26.4 | 1,602,718 | 14.2 | 4,581,711 | 40.6 | 10.0 | 27.2 | 4.5 | 10/01/2021 | 10/01/2021 |
| LAUDERHILL (C&M) | G | 10/01/2021 | 45,920,185 | 16,617,268 | 8,240,078 | 2,891,772 | 1,611,453 | 19.6 | 2,157,209 | 26.2 | 3,768,662 | 45.7 | 8.0 | 39.1 | 0.0 | 10/01/2021 | 10/01/2021 |
| LEESBURG | F | 10/01/2021 | 26,561,799 | 3,619,321 | 2,776,056 | 1,425,653 | 671,982 | 24.2 | 443,061 | 16.0 | 1,115,043 | 40.2 | 6.5 | 32.3 | 5.9 | 10/01/2022 | 10/01/2022 |
| LEESBURG | G | 10/01/2021 | 44,093,213 | 1,151,512 | 8,167,158 | 3,661,204 | 123,387 | 1.5 | 801,569 | 9.8 | 924,956 | 11.3 | 0.0 | 12.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| LEESBURG | P | 10/01/2021 | 29,322,935 | 2,848,892 | 4,143,912 | 1,336,461 | 660,548 | 15.9 | 285,861 | 6.9 | 946,409 | 22.8 | 7.7 | 10.1 | 5.9 | 10/01/2022 | 10/01/2022 |
| LIGHTHOUSE POINT | PF | 10/01/2021 | 31,893,070 | -7,747,385 | 0 | 1,873,038 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| LIVE OAK | F | 10/01/2020 | 1,619,625 | 311,950 | 0 | 182,389 | 57,020 | 0.0 | 0 | 0.0 | 57,020 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2020 | 10/01/2020 |
| LONGBOAT KEY | F | 10/01/2021 | 24,093,029 | 10,133,557 | 0 | 2,257,145 | 54,179 | 0.0 | 1,493,337 | 0.0 | 1,547,516 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| LONGBOAT KEY | G | 10/01/2021 | 13,140,864 | 2,024,199 | 0 | 1,131,605 | 28,908 | 0.0 | 244,722 | 0.0 | 273,630 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| LONGBOAT KEY | P | 10/01/2021 | 9,049,790 | 3,526,056 | 0 | 897,315 | 28,595 | 0.0 | 427,166 | 0.0 | 455,761 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| LONGWOOD | PF | 10/01/2021 | 27,268,117 | -1,421,438 | 4,421,342 | 690,698 | 1,009,661 | 22.8 | 0 | 0.0 | 1,009,661 | 22.8 | 1.0 | 15.1 | 6.6 | 10/01/2022 | 10/01/2022 |
| LYNN HAVEN | F | 10/01/2021 | 9,548,778 | 334,408 | 932,477 | 299,270 | 225,606 | 24.2 | 56,137 | 6.0 | 281,743 | 30.2 | 5.0 | 16.1 | 10.2 | 10/01/2022 | 10/01/2022 |
| LYNN HAVEN | G | 10/01/2021 | 23,233,884 | 1,110,191 | 4,598,992 | 1,272,684 | 752,920 | 16.4 | 142,229 | 3.1 | 895,149 | 19.5 | 5.0 | 15.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| LYNN HAVEN | P | 10/01/2021 | 12,883,955 | -1,165,661 | 1,757,185 | 556,330 | 383,733 | 21.8 | 0 | 0.0 | 383,733 | 21.8 | 5.0 | 8.1 | 7.4 | 10/01/2022 | 10/01/2022 |
| MADISON | PF | 10/01/2021 | 6,752,477 | 1,216,285 | 1,245,761 | 402,170 | 220,602 | 17.7 | 124,805 | 10.0 | 345,407 | 27.7 | 5.8 | 19.1 | 3.8 | 10/01/2022 | 10/01/2022 |
| MAITLAND | PF | 10/01/2021 | 42,623,532 | 9,099,619 | 5,926,624 | 2,461,769 | 1,263,207 | 21.3 | 881,878 | 14.9 | 2,145,085 | 36.2 | 6.9 | 26.5 | 2.8 | 10/01/2022 | 10/01/2022 |
| MANALAPAN | GP | 10/01/2020 | 2,377,962 | 427,256 | 1,686,350 | 0 | 377,238 | 22.4 | 46,743 | 2.8 | 423,981 | 25.1 | 7.0 | 19.5 | 0.0 | 10/01/2021 | 10/01/2021 |
| MARATHON | F | 10/01/2020 | 10,785,528 | -2,297,365 | 1,655,777 | 187,690 | 357,211 | 21.6 | 0 | 0.0 | 357,211 | 21.6 | 5.0 | 7.4 | 9.2 | 10/01/2021 | 10/01/2021 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|---------------------------------|------------|-------------------|---------------------------|--------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| MARCO ISLAND | F | 10/01/2021 | 29,594,247 | -3,006,182 | 2,948,074 | 302,722 | 1,132,584 | 38.4 | 0 | 0.0 | 1,132,584 | 38.4 | 3.0 | 32.7 | 3.9 | 10/01/2022 | 10/01/2022 |
| MARCO ISLAND | P | 10/01/2021 | 22,457,056 | 401,806 | 2,523,016 | 1,004,710 | 645,422 | 25.6 | 132,689 | 5.3 | 778,111 | 30.8 | 0.5 | 24.8 | 6.6 | 10/01/2022 | 10/01/2022 |
| MARIANNA | F | 10/01/2020 | 4,278,250 | -1,418,822 | 562,808 | 215,405 | 37,885 | 6.7 | 0 | 0.0 | 37,885 | 6.7 | 5.0 | 0.0 | 7.7 | 10/01/2021 | 10/01/2021 |
| MARIANNA | P | 10/01/2020 | 5,530,931 | -2,133,722 | 638,049 | 205,812 | 29,724 | 4.7 | 0 | 0.0 | 29,724 | 4.7 | 5.0 | 0.0 | 8.3 | 10/01/2021 | 10/01/2021 |
| MARTIN COUNTY | ERP | 07/01/2019 | 8,400,010 | 0 | 0 | 681,073 | 15,000 | 0.0 | 0 | 0.0 | 15,000 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2019 | 07/01/2019 |
| MEDLEY | P | 10/01/2021 | 35,646,537 | 1,163,207 | 3,428,807 | 1,770,083 | 560,164 | 16.3 | 207,137 | 6.0 | 767,301 | 22.4 | 5.0 | 13.7 | 4.5 | 10/01/2022 | 10/01/2022 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2021 | 30,352,003 | 2,643,786 | 3,242,222 | 1,324,285 | 753,330 | 23.2 | 245,990 | 7.6 | 999,320 | 30.8 | 0.0 | 32.8 | 0.0 | 10/01/2021 | 10/01/2021 |
| MELBOURNE | F | 10/01/2021 | 85,459,049 | 15,674,740 | 8,448,424 | 5,298,124 | 2,369,389 | 28.1 | 1,658,390 | 19.6 | 4,027,779 | 47.7 | 7.5 | 38.7 | 6.9 | 10/01/2022 | 10/01/2022 |
| MELBOURNE | P | 10/01/2021 | 109,958,278 | 10,576,815 | 9,357,480 | 6,704,204 | 1,683,571 | 18.0 | 1,665,031 | 17.8 | 3,348,602 | 35.8 | 7.2 | 22.9 | 7.0 | 10/01/2022 | 10/01/2022 |
| MELBOURNE [G] | G | 10/01/2021 | 8,959,773 | -2,171,299 | 98,437 | 514,793 | 41,546 | 42.2 | 0 | 0.0 | 41,546 | 42.2 | 0.0 | 46.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| MELBOURNE [G] - SPECIAL RISK | G | 10/01/2021 | 1,900,016 | -50,883 | 0 | 95,391 | 8,252 | 0.0 | 27,866 | 0.0 | 36,118 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| MELBOURNE BEACH | P | 10/01/2021 | 4,662,740 | 588,456 | 623,668 | 270,345 | 191,542 | 30.7 | 64,595 | 10.4 | 256,137 | 41.1 | 5.0 | 30.7 | 6.8 | 10/01/2022 | 10/01/2022 |
| MIAMI - ELECTED | G | 01/01/2021 | 8,307,061 | 2,610,786 | 100,614 | 618,993 | 84,471 | 84.0 | 690,591 | 686.4 | 775,062 | 770.3 | 0.0 | 789.6 | 0.0 | 01/01/2021 | 01/01/2021 |
| MIAMI - FIPO | PF | 10/01/2021 | 1,306,437,051 | 886,974,443 | 178,532,455 | 122,872,138 | 110,334,610 | 61.8 | 0 | 0.0 | 110,334,610 | 61.8 | 8.7 | 55.7 | 0.0 | 10/01/2021 | 10/01/2022 |
| MIAMI - FIPO (STAFF) | G | 10/01/2021 | 4,330,583 | -562,526 | 323,714 | 86,843 | 22,660 | 7.0 | 0 | 0.0 | 22,660 | 7.0 | 7.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2022 | 477,331,528 | -202,669,625 | 178,532,455 | 28,881,013 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 4.2 | 0.0 | 01/01/2022 | 01/01/2022 |
| MIAMI - GESE | GS | 10/01/2021 | 933,467,916 | 289,471,239 | 125,005,090 | 77,026,333 | 20,158,817 | 16.1 | 46,777,900 | 37.4 | 66,936,717 | 53.6 | 10.0 | 40.8 | 0.0 | 10/01/2022 | 10/01/2022 |
| MIAMI - GESE (EXCESS) | GS | 10/01/2021 | 0 | 2,739,915 | 125,005,090 | 243,261 | 0 | 0.0 | 428,626 | 0.3 | 428,626 | 0.3 | 0.0 | 0.3 | 0.0 | 10/01/2021 | 10/01/2021 |
| MIAMI - GESE (STAFF) | GS | 10/01/2021 | 5,911,391 | 709,759 | 433,844 | 321,489 | 118,811 | 27.4 | 181,634 | 41.9 | 300,445 | 69.3 | 10.0 | 59.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2021 | 27,037,929 | 694,442 | 2,901,793 | 1,043,556 | 541,104 | 18.7 | 102,490 | 3.5 | 643,594 | 22.2 | 6.5 | 17.3 | 0.0 | 10/01/2021 | 10/01/2021 |
| MIAMI BEACH | G | 10/01/2021 | 848,745,475 | 196,963,432 | 88,213,744 | 58,480,540 | 16,595,476 | 18.8 | 19,093,690 | 21.6 | 35,689,166 | 40.5 | 9.7 | 33.0 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 BEACH | PF | 10/01/2021 | 1,184,024,775 | 321,933,979 | 66,867,702 | 80,726,986 | 23,207,535 | 34.7 | 27,181,012 | 40.7 | 50,388,547 | 75.4 | 10.2 | 65.7 | 0.2 | 10/01/2022 | 10/01/2022 |
| MIAMI SHORES VILLAGE | G | 10/01/2021 | 19,811,108 | 877,310 | 3,917,302 | 1,015,630 | 481,624 | 12.3 | 137,522 | 3.5 | 619,146 | 15.8 | 6.0 | 10.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| MIAMI SHORES VILLAGE | P | 10/01/2021 | 34,910,081 | 3,485,884 | 3,191,142 | 1,587,123 | 1,001,016 | 31.4 | 472,144 | 14.8 | 1,473,160 | 46.2 | 9.0 | 37.4 | 3.0 | 10/01/2022 | 10/01/2022 |
| MIAMI SPRINGS | G | 10/01/2021 | 25,086,188 | -691,749 | 3,949,416 | 1,442,706 | 642,589 | 16.3 | 0 | 0.0 | 642,589 | 16.3 | 5.8 | 10.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| MIAMI SPRINGS | PF | 10/01/2021 | 41,328,472 | -1,032,370 | 3,272,578 | 2,257,706 | 774,777 | 23.7 | 0 | 0.0 | 774,777 | 23.7 | 8.7 | 12.3 | 4.0 | 10/01/2022 | 10/01/2022 |
| MIAMI-DADE COUNTY | ERP | 07/01/2021 | 28,132,876 | 2,485,172 | 0 | 3,807,921 | 74,106 | 0.0 | 1,132,325 | 0.0 | 1,206,431 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2021 | 06/30/2022 |
| MIDWAY FCD | F | 10/01/2021 | 9,475,095 | 959,693 | 2,281,747 | 78,512 | 687,568 | 30.1 | 0 | 0.0 | 687,568 | 30.1 | 10.0 | 14.5 | 6.7 | 10/01/2022 | 10/01/2022 |
| MILTON | F | 10/01/2021 | 6,951,386 | 3,683,105 | 944,293 | 511,908 | 243,047 | 25.7 | 402,683 | 42.6 | 645,730 | 68.4 | 6.5 | 55.8 | 8.7 | 10/01/2022 | 10/01/2022 |
| MILTON | G | 10/01/2021 | 16,931,222 | 2,005,263 | 3,325,076 | 1,198,844 | 511,662 | 15.4 | 190,241 | 5.7 | 701,903 | 21.1 | 10.0 | 11.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| MILTON | P | 10/01/2021 | 10,384,041 | 157,537 | 630,302 | 586,041 | 184,829 | 29.3 | 20,088 | 3.2 | 204,917 | 32.5 | 8.0 | 10.4 | 15.3 | 10/01/2022 | 10/01/2022 |
| MIRAMAR | F | 10/01/2021 | 235,823,392 | 46,069,585 | 9,581,898 | 9,508,516 | 3,488,060 | 36.4 | 6,669,278 | 69.6 | 10,157,338 | 106.0 | 8.5 | 102.8 | 0.0 | 10/01/2021 | 10/01/2021 |
| MIRAMAR | G | 10/01/2021 | 151,855,422 | 19,431,611 | 19,481,392 | 7,357,394 | 4,697,997 | 24.1 | 2,059,519 | 10.6 | 6,757,516 | 34.7 | 9.5 | 26.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| MIRAMAR | P | 10/01/2021 | 256,959,885 | 73,436,024 | 15,242,242 | 11,246,998 | 4,974,414 | 32.6 | 7,265,354 | 47.7 | 12,239,768 | 80.3 | 13.4 | 62.5 | 7.9 | 10/01/2021 | 10/01/2021 |
| MIRAMAR - MANAGEMENT | G | 10/01/2021 | 71,817,997 | 20,856,348 | 16,440,879 | 4,254,386 | 4,641,343 | 28.2 | 1,718,761 | 10.5 | 6,360,104 | 38.7 | 13.5 | 25.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| MONROE COUNTY | ERP | 07/01/2021 | 152,149 | 200,944 | 0 | 45,727 | 31,046 | 0.0 | 0 | 0.0 | 31,046 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2021 | 07/01/2021 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2021 | 841,817 | -291,517 | 0 | 31,200 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 01/01/2021 | 01/01/2021 |
| MONTICELLO | F | 10/01/2021 | 1,205,730 | -530,749 | 0 | 54,092 | 8,175 | 0.0 | 0 | 0.0 | 8,175 | 0.0 | 5.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| MONTICELLO | P | 10/01/2019 | 2,293,289 | -267,246 | 353,465 | 103,558 | 8,025 | 2.3 | 0 | 0.0 | 8,025 | 2.3 | 7.0 | 0.0 | 12.7 | 10/01/2020 | 10/01/2020 |
| MOUNT DORA | F | 10/01/2021 | 11,498,801 | 569,760 | 2,100,882 | 556,386 | 585,404 | 27.9 | 0 | 0.0 | 585,404 | 27.9 | 7.0 | 16.3 | 5.4 | 10/01/2022 | 10/01/2022 |
| MOUNT DORA | G | 10/01/2021 | 19,002,601 | 1,042,663 | 1,743,992 | 1,495,947 | -263,911 | -15.1 | 497,328 | 28.5 | 233,417 | 13.4 | 0.6 | 13.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| MOUNT DORA | P | 10/01/2021 | 15,912,701 | -143,442 | 3,066,267 | 945,801 | 754,179 | 24.6 | 0 | 0.0 | 754,179 | 24.6 | 7.6 | 13.3 | 4.1 | 10/01/2022 | 10/01/2022 |
| NAPLES | F | 10/01/2021 | 72,140,839 | 11,845,796 | 3,779,597 | 3,873,519 | 950,999 | 25.2 | 1,427,894 | 37.8 | 2,378,893 | 62.9 | 4.4 | 42.1 | 16.5 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|-----------------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| NAPLES | G | 10/01/2021 | 72,543,522 | 10,475,280 | 17,621,383 | 4,823,768 | 1,572,321 | 8.9 | 1,103,729 | 6.3 | 2,676,050 | 15.2 | 3.8 | 11.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| NAPLES | P | 10/01/2021 | 66,686,744 | 14,322,071 | 4,585,568 | 4,564,273 | 937,823 | 20.5 | 1,647,503 | 35.9 | 2,585,326 | 56.4 | 4.2 | 35.7 | 16.5 | 10/01/2022 | 10/01/2022 |
| NEPTUNE BEACH | P | 10/01/2021 | 12,036,094 | 1,402,378 | 1,733,213 | 764,607 | 328,271 | 18.9 | 160,866 | 9.3 | 489,137 | 28.2 | 8.0 | 18.0 | 3.3 | 10/01/2022 | 10/01/2022 |
| NEW PORT RICHEY | F | 10/01/2021 | 15,491,397 | 493,461 | 1,570,169 | 911,881 | 358,637 | 22.8 | 60,666 | 3.9 | 419,303 | 26.7 | 6.5 | 13.9 | 7.3 | 10/01/2022 | 10/01/2022 |
| NEW PORT RICHEY | P | 10/01/2021 | 36,117,353 | -3,722,064 | 2,898,657 | 1,875,777 | 768,228 | 26.5 | 0 | 0.0 | 768,228 | 26.5 | 6.5 | 12.5 | 7.5 | 10/01/2022 | 10/01/2022 |
| NEW SMYRNA BEACH | F | 10/01/2021 | 29,014,936 | 4,390,444 | 2,927,497 | 1,865,276 | 451,837 | 15.4 | 598,313 | 20.4 | 1,050,150 | 35.9 | 10.0 | 18.0 | 9.3 | 10/01/2022 | 10/01/2022 |
| NEW SMYRNA BEACH | P | 10/01/2021 | 22,079,165 | 3,797,880 | 3,037,522 | 1,593,102 | 547,927 | 18.0 | 501,859 | 16.5 | 1,049,786 | 34.6 | 8.0 | 20.9 | 7.3 | 10/01/2022 | 10/01/2022 |
| NORTH BAY FCD | F | 10/01/2021 | 7,211,008 | 274,156 | 1,149,295 | 252,363 | 304,715 | 26.5 | 24,635 | 2.1 | 329,350 | 28.7 | 5.0 | 18.0 | 6.7 | 10/01/2022 | 10/01/2022 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2021 | 74,327,897 | -22,014,262 | 0 | 2,954,950 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| NORTH BROWARD HOSPITAL | G | 07/01/2020 | 372,155,896 | -41,367,134 | 389,553,543 | 13,505,825 | 8,343,588 | 2.1 | 0 | 0.0 | 8,343,588 | 2.1 | 0.0 | 2.3 | 0.0 | 07/01/2020 | 07/01/2020 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2021 | 128,642,432 | -719,422 | 16,641,052 | 2,542,703 | 6,436,700 | 38.7 | 0 | 0.0 | 6,436,700 | 38.7 | 8.5 | 19.7 | 10.5 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2021 | 2,584,601 | -544,890 | 0 | 294,266 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2021 | 158,165,780 | -214,726 | 10,709,453 | 6,845,675 | 2,025,545 | 18.9 | 0 | 0.0 | 2,025,545 | 18.9 | 6.8 | 12.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2021 | 6,409,526 | -1,497,017 | 131,040 | 273,256 | 46,723 | 35.7 | 0 | 0.0 | 46,723 | 35.7 | 7.0 | 30.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI 748 | P | 10/01/2021 | 105,037,573 | 31,902,809 | 8,214,176 | 5,522,739 | 2,917,014 | 35.5 | 2,967,034 | 36.1 | 5,884,048 | 71.6 | 9.5 | 61.1 | 1.0 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI BEACH | G | 10/01/2021 | 93,341,590 | 32,557,557 | 7,192,868 | 8,755,506 | 967,941 | 13.5 | 3,209,529 | 44.6 | 4,177,470 | 58.1 | 7.0 | 51.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI BEACH | PF | 10/01/2021 | 116,552,958 | 48,075,554 | 6,965,018 | 10,993,685 | 2,080,729 | 29.9 | 5,533,476 | 79.5 | 7,614,205 | 109.3 | 11.1 | 98.7 | 7.1 | 10/01/2022 | 10/01/2022 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2020 | 20,648,099 | -122,485 | 913,318 | 1,684,002 | 138,066 | 15.1 | 0 | 0.0 | 138,066 | 15.1 | 8.0 | 5.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| NORTH PORT | F | 10/01/2021 | 65,404,889 | 1,759,970 | 4,027,419 | 2,404,557 | 1,013,141 | 25.2 | 205,953 | 5.1 | 1,219,094 | 30.3 | 10.6 | 18.0 | 6.2 | 10/01/2022 | 10/01/2022 |
| NORTH PORT | P | 10/01/2021 | 62,785,581 | 4,494,866 | 5,295,969 | 2,504,100 | 1,530,828 | 28.9 | 472,875 | 8.9 | 2,003,703 | 37.8 | 8.0 | 25.8 | 5.3 | 10/01/2022 | 10/01/2022 |
| NORTH RIVER FCD | F | 10/01/2021 | 29,553,969 | 3,664,216 | 4,071,728 | 1,348,992 | 942,648 | 23.2 | 438,748 | 10.8 | 1,381,396 | 33.9 | 4.5 | 25.2 | 4.4 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|-----------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| OAKLAND PARK | G | 10/01/2021 | 48,736,103 | 1,845,564 | 2,246,140 | 4,062,359 | 319,381 | 14.2 | 0 | 0.0 | 319,381 | 14.2 | 0.0 | 13.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| OAKLAND PARK | PF | 10/01/2021 | 71,472,577 | 12,035,411 | 1,121,717 | 6,452,776 | 264,943 | 23.6 | 2,743,294 | 244.6 | 3,008,237 | 268.2 | 9.1 | 220.8 | 34.8 | 10/01/2021 | 10/01/2021 |
| OCALA | F | 10/01/2021 | 89,922,575 | 17,982,914 | 8,024,344 | 4,464,854 | 1,569,369 | 19.6 | 2,391,824 | 29.8 | 3,961,193 | 49.4 | 7.2 | 40.0 | 2.4 | 10/01/2022 | 10/01/2022 |
| OCALA | G | 10/01/2021 | 198,596,396 | 51,839,863 | 9,104,754 | 16,858,402 | 783,201 | 8.6 | 7,245,999 | 79.6 | 8,029,200 | 88.2 | 5.0 | 83.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| OCALA | P | 10/01/2021 | 93,347,957 | 14,718,292 | 11,353,218 | 5,565,164 | 2,105,236 | 18.5 | 1,961,710 | 17.3 | 4,066,946 | 35.8 | 8.0 | 23.2 | 6.0 | 10/01/2022 | 10/01/2022 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2021 | 19,777,297 | 5,607,159 | 3,411,096 | 1,394,798 | 739,054 | 21.7 | 467,843 | 13.7 | 1,206,897 | 35.4 | 7.0 | 19.6 | 10.0 | 10/01/2022 | 10/01/2022 |
| OCOEE | G | 10/01/2021 | 51,473,757 | 2,334,912 | 9,916,967 | 2,984,747 | 1,209,245 | 12.2 | 175,852 | 1.8 | 1,385,097 | 14.0 | 7.4 | 7.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| OCOEE | PF | 10/01/2021 | 74,432,305 | 6,333,006 | 9,917,401 | 3,635,495 | 2,258,983 | 22.8 | 649,841 | 6.6 | 2,908,824 | 29.3 | 8.0 | 17.5 | 4.9 | 10/01/2022 | 10/01/2022 |
| OKALOOSA ISLAND FCD | F | 10/01/2021 | 12,804,765 | 7,775,019 | 1,228,749 | 1,048,652 | 299,504 | 24.4 | 690,898 | 56.2 | 990,402 | 80.6 | 8.0 | 71.8 | 3.7 | 10/01/2022 | 10/01/2022 |
| OKEECHOBEE | F | 10/01/2020 | 4,852,207 | -882,680 | 426,372 | 243,713 | 91,342 | 21.4 | 0 | 0.0 | 91,342 | 21.4 | 5.0 | 5.3 | 12.4 | 10/01/2020 | 10/01/2021 |
| OKEECHOBEE | G | 10/01/2021 | 6,330,649 | -986,088 | 1,120,714 | 286,702 | 96,196 | 8.6 | 0 | 0.0 | 96,196 | 8.6 | 6.0 | 3.1 | 0.0 | 10/01/2021 | 10/01/2022 |
| OKEECHOBEE | P | 10/01/2021 | 11,958,523 | -1,577,764 | 1,160,800 | 461,813 | 170,683 | 14.7 | 0 | 0.0 | 170,683 | 14.7 | 5.0 | 3.0 | 7.5 | 10/01/2021 | 10/01/2022 |
| OKEECHOBEE UTILITY | G | 10/01/2021 | 12,135,453 | -937,141 | 2,098,615 | 431,061 | 114,427 | 5.5 | 0 | 0.0 | 114,427 | 5.5 | 6.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2022 |
| OLDSMAR | F | 10/01/2021 | 8,461,994 | -561,785 | 686,907 | 102,425 | 213,775 | 31.1 | 0 | 0.0 | 213,775 | 31.1 | 5.0 | 16.0 | 11.1 | 10/01/2021 | 10/01/2021 |
| ORANGE COUNTY LIBRARY | G | 01/01/2022 | 63,122,000 | -16,975,314 | 3,498,061 | 2,898,945 | 289,520 | 8.3 | 0 | 0.0 | 289,520 | 8.3 | 0.0 | 9.5 | 0.0 | 01/01/2022 | 01/01/2022 |
| ORANGE PARK | F | 10/01/2021 | 10,401,841 | 178,836 | 1,425,337 | 469,596 | 317,663 | 22.3 | 19,199 | 1.4 | 336,862 | 23.6 | 4.0 | 14.4 | 6.1 | 10/01/2022 | 10/01/2022 |
| ORANGE PARK | G | 10/01/2021 | 13,716,001 | -2,615,907 | 2,542,108 | 868,414 | 251,068 | 9.9 | 0 | 0.0 | 251,068 | 9.9 | 3.2 | 6.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| ORANGE PARK | P | 10/01/2021 | 25,729,045 | -716,917 | 1,471,255 | 1,104,505 | 480,215 | 32.6 | 0 | 0.0 | 480,215 | 32.6 | 6.5 | 16.6 | 10.7 | 10/01/2022 | 10/01/2022 |
| ORLANDO | F | 10/01/2021 | 552,928,175 | 86,848,938 | 45,892,488 | 26,318,582 | 14,931,860 | 32.5 | 11,259,375 | 24.5 | 26,191,235 | 57.1 | 7.5 | 46.1 | 5.1 | 10/01/2022 | 10/01/2022 |
| ORLANDO | G | 09/30/2021 | 255,600,236 | 32,257,494 | 3,864,363 | 20,542,463 | 8,701,359 | 225.2 | 0 | 0.0 | 8,701,359 | 225.2 | 4.9 | 315.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| ORLANDO | P | 10/01/2021 | 771,112,905 | 119,055,050 | 59,769,312 | 44,747,760 | 19,169,164 | 32.1 | 19,030,785 | 31.8 | 38,199,949 | 63.9 | 8.2 | 55.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| ORLANDO AVIATION | G | 10/01/2021 | 165,171,709 | -3,598,584 | 2,859,050 | 12,066,660 | 596,110 | 20.9 | 0 | 0.0 | 596,110 | 20.9 | 0.0 | 21.6 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|----------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| ORLANDO UTILITY | G | 10/01/2021 | 539,558,009 | 36,583,827 | 102,664,415 | 33,635,706 | 7,440,166 | 7.3 | 6,904,695 | 6.7 | 14,344,861 | 14.0 | 0.3 | 14.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| ORMOND BEACH | F | 10/01/2021 | 38,810,472 | 5,723,288 | 2,142,405 | 2,195,860 | 534,611 | 25.0 | 661,895 | 30.9 | 1,196,506 | 55.9 | 8.6 | 33.1 | 16.2 | 10/01/2022 | 10/01/2022 |
| ORMOND BEACH | G | 10/01/2021 | 61,337,635 | 2,002,276 | 4,788,429 | 3,700,551 | 677,477 | 14.2 | 147,375 | 3.1 | 824,852 | 17.2 | 4.0 | 13.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| ORMOND BEACH | P | 10/01/2021 | 44,960,369 | 8,271,645 | 3,817,949 | 2,803,898 | 1,035,704 | 27.1 | 830,457 | 21.8 | 1,866,161 | 48.9 | 9.0 | 30.6 | 10.9 | 10/01/2022 | 10/01/2022 |
| OVIEDO | F | 10/01/2021 | 20,362,527 | 4,074,310 | 3,246,537 | 904,237 | 536,973 | 16.5 | 355,923 | 11.0 | 892,896 | 27.5 | 7.0 | 13.1 | 8.4 | 10/01/2022 | 10/01/2022 |
| OVIEDO | P | 10/01/2021 | 36,014,599 | 365,805 | 4,605,031 | 1,196,363 | 1,024,847 | 22.3 | 37,536 | 0.8 | 1,062,383 | 23.1 | 6.0 | 13.2 | 4.7 | 10/01/2022 | 10/01/2022 |
| PACE FCD | F | 10/01/2021 | 486,330 | 34,888 | 780,149 | 0 | 170,312 | 21.8 | 0 | 0.0 | 170,312 | 21.8 | 10.0 | 0.0 | 12.2 | 10/01/2021 | 10/01/2021 |
| PALATKA | F | 10/01/2021 | 9,941,345 | 2,487,252 | 1,234,254 | 700,959 | 297,349 | 24.1 | 311,181 | 25.2 | 608,530 | 49.3 | 6.0 | 41.2 | 4.0 | 10/01/2022 | 10/01/2022 |
| PALATKA | G | 10/01/2021 | 22,100,317 | 6,597,969 | 3,553,589 | 2,034,782 | 436,040 | 12.3 | 921,678 | 25.9 | 1,357,718 | 38.2 | 6.0 | 33.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| PALATKA | P | 10/01/2021 | 13,696,123 | 1,815,396 | 1,443,566 | 955,566 | 264,262 | 18.3 | 224,534 | 15.6 | 488,796 | 33.9 | 6.0 | 23.1 | 6.0 | 10/01/2022 | 10/01/2022 |
| PALM BAY | F | 10/01/2021 | 111,352,936 | 18,913,438 | 6,641,064 | 6,150,894 | 2,012,645 | 30.3 | 1,822,383 | 27.4 | 3,835,028 | 57.8 | 8.8 | 42.8 | 8.3 | 10/01/2022 | 10/01/2022 |
| PALM BAY | G | 10/01/2021 | 248,693 | -214,812 | 0 | 2,532 | 4,403 | 0.0 | 0 | 0.0 | 4,403 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| PALM BAY | P | 10/01/2021 | 145,064,211 | 10,679,624 | 8,092,473 | 6,705,878 | 2,013,989 | 24.9 | 1,037,046 | 12.8 | 3,051,035 | 37.7 | 8.8 | 21.5 | 8.9 | 10/01/2022 | 10/01/2022 |
| PALM BEACH | GPF | 09/30/2021 | 293,636,109 | 85,333,977 | 20,520,582 | 22,051,073 | 3,998,142 | 19.5 | 8,965,793 | 43.7 | 12,963,935 | 63.2 | 6.0 | 55.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| PALM BEACH GARDENS | F | 10/01/2021 | 140,323,231 | 22,413,936 | 8,800,527 | 5,568,222 | 2,661,534 | 30.2 | 3,025,621 | 34.4 | 5,687,155 | 64.6 | 6.0 | 53.0 | 7.9 | 10/01/2022 | 10/01/2022 |
| PALM BEACH GARDENS | G | 10/01/2021 | 3,407,015 | -202,030 | 117,535 | 153,835 | 10,781 | 9.2 | 0 | 0.0 | 10,781 | 9.2 | 6.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| PALM BEACH GARDENS | P | 10/01/2021 | 127,508,035 | 18,248,199 | 9,782,301 | 5,830,149 | 3,610,104 | 36.9 | 2,276,582 | 23.3 | 5,886,686 | 60.2 | 8.6 | 45.9 | 6.0 | 10/01/2022 | 10/01/2022 |
| PALM COAST (VOL) | F | 10/01/2021 | 5,679,761 | -1,930,600 | 0 | 169,001 | 144,973 | 0.0 | 0 | 0.0 | 144,973 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| PALM HARBOR FCD | F | 10/01/2021 | 42,526,117 | -2,384,216 | 5,834,789 | 414,294 | 1,988,803 | 34.1 | 0 | 0.0 | 1,988,803 | 34.1 | 7.5 | 20.8 | 7.1 | 10/01/2022 | 10/01/2022 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2022 | 154,520,407 | 19,220,604 | 32,622,308 | 8,750,914 | 4,749,695 | 14.6 | 1,937,688 | 5.9 | 6,687,383 | 20.5 | 3.0 | 18.6 | 0.0 | 01/01/2023 | 01/01/2023 |
| PALMETTO | G | 10/01/2021 | 18,608,390 | -51,049 | 3,010,616 | 1,030,498 | 341,153 | 11.3 | 0 | 0.0 | 341,153 | 11.3 | 5.0 | 6.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| PALMETTO | P | 10/01/2021 | 16,927,926 | 846,829 | 1,747,978 | 1,099,579 | 349,061 | 20.0 | 105,643 | 6.0 | 454,704 | 26.0 | 5.0 | 13.6 | 8.3 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| PANAMA CITY | F | 10/01/2021 | 44,564,547 | 14,349,935 | 3,682,669 | 3,468,724 | 806,933 | 21.9 | 1,720,430 | 46.7 | 2,527,363 | 68.6 | 7.5 | 55.4 | 8.3 | 10/01/2022 | 10/01/2022 |
| PANAMA CITY | P | 10/01/2021 | 43,929,132 | 9,567,781 | 4,325,220 | 3,273,287 | 864,382 | 20.0 | 829,171 | 19.2 | 1,693,553 | 39.2 | 8.1 | 24.5 | 8.0 | 10/01/2022 | 10/01/2022 |
| PANAMA CITY (SUPP) | G | 10/01/2021 | 4,188,687 | -393,062 | 1,415,721 | 254,926 | 94,397 | 6.7 | 0 | 0.0 | 94,397 | 6.7 | 4.5 | 1.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| PANAMA CITY BEACH | F | 10/01/2021 | 22,167,655 | 2,781,571 | 3,220,875 | 991,710 | 852,380 | 26.5 | 196,902 | 6.1 | 1,049,282 | 32.6 | 5.0 | 19.7 | 8.8 | 10/01/2021 | 10/01/2021 |
| PANAMA CITY BEACH | G | 10/01/2021 | 50,899,025 | 1,080,901 | 9,568,659 | 2,377,535 | 1,985,062 | 20.8 | 55,007 | 0.6 | 2,040,069 | 21.3 | 9.1 | 12.6 | 0.0 | 10/01/2021 | 10/01/2021 |
| PANAMA CITY BEACH | P | 10/01/2021 | 29,971,187 | 2,267,160 | 4,144,265 | 1,521,076 | 1,026,715 | 24.8 | 267,512 | 6.5 | 1,294,227 | 31.2 | 10.9 | 17.7 | 3.3 | 10/01/2021 | 10/01/2021 |
| PARKLAND | P | 10/01/2021 | 2,488,963 | -93,282 | 0 | 170,035 | 30,000 | 0.0 | 0 | 0.0 | 30,000 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| PASCO COUNTY | ERP | 07/01/2021 | 17,104,070 | -732,148 | 0 | 1,434,897 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 07/01/2021 | 07/01/2021 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2020 | 3,331,498 | 128,561 | 129,780 | 88,137 | 104,230 | 80.3 | 0 | 0.0 | 104,230 | 80.3 | 0.0 | 85.1 | 0.0 | 10/01/2020 | 10/01/2020 |
| PEMBROKE PINES | G | 10/01/2021 | 236,035,225 | -10,990,277 | 1,776,018 | 14,402,352 | 538,496 | 30.3 | 0 | 0.0 | 538,496 | 30.3 | 7.3 | 24.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| PEMBROKE PINES | PF | 10/01/2021 | 871,502,793 | 240,064,470 | 30,226,579 | 44,630,750 | 10,601,452 | 35.1 | 23,716,698 | 78.5 | 34,318,150 | 113.5 | 7.9 | 102.0 | 8.8 | 10/01/2022 | 10/01/2022 |
| PENSACOLA | F | 10/01/2021 | 149,229,765 | 3,045,919 | 5,935,070 | 8,952,028 | 1,637,138 | 27.6 | 284,340 | 4.8 | 1,921,478 | 32.4 | 11.0 | 11.7 | 9.7 | 10/01/2022 | 10/01/2022 |
| PENSACOLA | G | 09/30/2020 | 146,482,331 | 27,432,989 | 5,136,477 | 14,280,155 | 751,600 | 14.6 | 5,125,828 | 99.8 | 5,877,428 | 114.4 | 5.5 | 113.1 | 0.0 | 10/01/2021 | 10/01/2021 |
| PENSACOLA | P | 10/01/2021 | 134,152,804 | 20,674,568 | 4,010,318 | 7,517,464 | 826,324 | 20.6 | 3,117,167 | 77.7 | 3,943,491 | 98.3 | 5.2 | 77.1 | 16.0 | 10/01/2022 | 10/01/2022 |
| PERRY | F | 10/01/2021 | 4,951,644 | 703,664 | 723,098 | 323,355 | 185,599 | 25.7 | 68,515 | 9.5 | 254,114 | 35.1 | 1.0 | 29.5 | 5.9 | 10/01/2022 | 10/01/2022 |
| PERRY | P | 10/01/2021 | 10,902,870 | -41,875 | 989,282 | 640,238 | 227,602 | 23.0 | 0 | 0.0 | 227,602 | 23.0 | 3.1 | 12.7 | 7.0 | 10/01/2022 | 10/01/2022 |
| PINELLAS PARK | F | 10/01/2021 | 82,271,869 | 4,967,567 | 5,705,533 | 4,230,875 | 1,547,403 | 27.1 | 630,859 | 11.1 | 2,178,262 | 38.2 | 9.0 | 25.2 | 4.0 | 10/01/2022 | 10/01/2022 |
| PINELLAS PARK | G | 10/01/2021 | 119,180,815 | -5,265,410 | 14,786,990 | 5,052,696 | 2,222,583 | 15.0 | 0 | 0.0 | 2,222,583 | 15.0 | 4.9 | 11.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| PINELLAS PARK | P | 10/01/2021 | 92,300,651 | -5,156,523 | 7,294,036 | 3,327,972 | 1,695,899 | 23.3 | 0 | 0.0 | 1,695,899 | 23.3 | 8.0 | 13.0 | 2.2 | 10/01/2021 | 10/01/2022 |
| PLANT CITY | PF | 10/01/2021 | 66,039,443 | 14,619,067 | 7,473,489 | 4,024,463 | 1,763,925 | 23.6 | 1,244,314 | 16.7 | 3,008,239 | 40.3 | 10.0 | 21.4 | 8.8 | 10/01/2022 | 10/01/2022 |
| PLANTATION | G | 10/01/2021 | 228,912,055 | 17,141,340 | 30,691,633 | 13,859,461 | 5,100,912 | 16.6 | 3,485,422 | 11.4 | 8,586,334 | 28.0 | 6.0 | 22.9 | 0.0 | 10/01/2022 | 10/01/2022 |
| PLANTATION | P | 10/01/2021 | 221,393,399 | 42,312,582 | 11,851,930 | 11,466,677 | 4,323,128 | 36.5 | 4,074,814 | 34.4 | 8,397,942 | 70.9 | 10.0 | 56.1 | 7.3 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| PLANTATION (VOL) | F | 10/01/2021 | 28,144,051 | -4,446,940 | 0 | 1,109,939 | 61,622 | 0.0 | 0 | 0.0 | 61,622 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| POMPANO BEACH | G | 10/01/2021 | 251,492,300 | 109,697,944 | 40,865,981 | 16,036,277 | 12,157,288 | 29.8 | 9,818,554 | 24.0 | 21,975,842 | 53.8 | 10.0 | 42.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| POMPANO BEACH | PF | 10/01/2021 | 286,021,898 | 109,336,085 | 18,466,842 | 23,974,240 | 6,031,061 | 32.7 | 9,537,912 | 51.7 | 15,568,973 | 84.3 | 11.6 | 67.6 | 10.3 | 10/01/2022 | 12/31/2022 |
| PORT ORANGE | F | 10/01/2021 | 41,634,437 | 16,346,110 | 3,051,338 | 3,101,627 | 680,389 | 22.3 | 2,317,764 | 76.0 | 2,998,153 | 98.3 | 7.7 | 79.7 | 14.4 | 10/01/2022 | 10/01/2022 |
| PORT ORANGE | G | 10/01/2021 | 40,828,598 | 3,634,241 | 3,575,750 | 2,722,660 | 533,018 | 14.9 | 222,858 | 6.2 | 755,876 | 21.1 | 7.5 | 15.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| PORT ORANGE | P | 10/01/2021 | 56,352,252 | 8,286,911 | 5,394,827 | 2,984,425 | 1,417,033 | 26.3 | 1,509,137 | 28.0 | 2,926,170 | 54.2 | 7.8 | 43.0 | 9.1 | 10/01/2022 | 10/01/2022 |
| PORT ST. LUCIE | P | 10/01/2021 | 157,206,335 | 17,917,644 | 21,298,339 | 6,079,856 | 4,935,053 | 23.2 | 2,805,382 | 13.2 | 7,740,435 | 36.3 | 9.0 | 20.9 | 7.8 | 10/01/2022 | 10/01/2022 |
| PUNTA GORDA | F | 10/01/2021 | 22,028,033 | 1,402,018 | 2,349,833 | 876,618 | 669,442 | 28.5 | 51,547 | 2.2 | 720,989 | 30.7 | 9.1 | 12.7 | 8.9 | 10/01/2022 | 10/01/2022 |
| PUNTA GORDA | G | 10/01/2021 | 58,196,141 | 4,912,171 | 3,124,704 | 3,635,899 | 603,148 | 19.3 | 403,599 | 12.9 | 1,006,747 | 32.2 | 8.1 | 24.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| PUNTA GORDA | P | 10/01/2021 | 24,114,919 | 2,046,122 | 2,452,545 | 1,435,821 | 628,838 | 25.6 | 218,631 | 8.9 | 847,469 | 34.6 | 8.0 | 18.0 | 8.6 | 10/01/2022 | 10/01/2022 |
| QUINCY | PF | 10/01/2021 | 9,880,133 | 1,744,353 | 1,285,039 | 934,945 | 202,218 | 15.7 | 291,455 | 22.7 | 493,673 | 38.4 | 7.5 | 23.1 | 9.2 | 10/01/2021 | 10/01/2021 |
| RIVIERA BEACH | F | 10/01/2021 | 118,057,392 | -5,887,823 | 4,853,307 | 5,067,240 | 2,224,632 | 45.8 | 0 | 0.0 | 2,224,632 | 45.8 | 8.0 | 36.1 | 1.8 | 10/01/2022 | 10/01/2022 |
| RIVIERA BEACH | G | 10/01/2021 | 142,768,630 | -22,741,426 | 5,752,107 | 7,604,434 | 1,620,928 | 28.2 | 0 | 0.0 | 1,620,928 | 28.2 | 6.0 | 22.8 | 0.0 | 10/01/2022 | 10/01/2022 |
| RIVIERA BEACH | P | 09/30/2021 | 98,489,681 | 3,120,028 | 9,222,718 | 4,963,244 | 2,158,352 | 23.4 | 0 | 0.0 | 2,158,352 | 23.4 | 8.0 | 17.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| ROCKLEDGE | F | 10/01/2021 | 15,517,529 | 1,832,800 | 1,931,890 | 1,064,498 | 395,980 | 20.5 | 184,102 | 9.5 | 580,082 | 30.0 | 7.0 | 16.9 | 9.6 | 10/01/2022 | 10/01/2022 |
| ROCKLEDGE | G | 10/01/2021 | 23,032,574 | 101,792 | 5,286,799 | 1,247,535 | 672,845 | 12.7 | 19,122 | 0.4 | 691,967 | 13.1 | 6.0 | 8.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| ROCKLEDGE | P | 10/01/2021 | 19,987,504 | -412,349 | 2,375,586 | 1,107,880 | 436,075 | 18.4 | 0 | 0.0 | 436,075 | 18.4 | 7.0 | 3.4 | 10.4 | 10/01/2022 | 10/01/2022 |
| SAFETY HARBOR | F | 10/01/2021 | 13,071,663 | -2,069,841 | 1,733,508 | 150,662 | 479,584 | 27.7 | 0 | 0.0 | 479,584 | 27.7 | 6.0 | 14.6 | 6.2 | 10/01/2022 | 10/01/2022 |
| SAINT AUGUSTINE | F | 10/01/2021 | 17,067,976 | 1,040,169 | 2,337,495 | 782,378 | 484,634 | 20.7 | 107,596 | 4.6 | 592,230 | 25.3 | 5.0 | 13.6 | 7.7 | 10/01/2022 | 10/01/2022 |
| SAINT AUGUSTINE | G | 10/01/2021 | 59,567,530 | 7,974,074 | 11,657,347 | 3,802,947 | 1,293,930 | 11.1 | 2,174,617 | 18.7 | 3,468,547 | 29.8 | 4.0 | 25.3 | 0.0 | 10/01/2022 | 10/01/2021 |
| SAINT AUGUSTINE | P | 10/01/2021 | 27,326,371 | 1,038,482 | 4,026,795 | 1,317,745 | 668,014 | 16.6 | 309,142 | 7.7 | 977,156 | 24.3 | 5.5 | 16.2 | 6.8 | 10/01/2022 | 10/01/2018 |
| SAINT CLOUD | G | 10/01/2021 | 76,593,051 | 2,719,011 | 16,157,807 | 4,082,537 | 2,353,380 | 14.6 | 300,803 | 1.9 | 2,654,183 | 16.4 | 1.0 | 16.0 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|----------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| SAINT CLOUD | PF | 10/01/2021 | 73,228,479 | 11,281,629 | 10,283,236 | 3,599,183 | 3,076,353 | 29.9 | 851,695 | 8.3 | 3,928,048 | 38.2 | 8.8 | 26.5 | 4.3 | 10/01/2022 | 10/01/2022 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2021 | 190,094,407 | -20,921,703 | 284,024 | 13,354,133 | 106,401 | 37.5 | 0 | 0.0 | 106,401 | 37.5 | 4.0 | 58.3 | 0.0 | 10/01/2022 | 10/01/2022 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2021 | 355,858,447 | 102,663,202 | 33,486,143 | 20,866,416 | 9,804,451 | 29.3 | 9,083,102 | 27.1 | 18,887,553 | 56.4 | 6.0 | 45.2 | 6.1 | 10/01/2022 | 10/01/2022 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2021 | 21,139,874 | 9,430,124 | 4,334,323 | 1,380,029 | 787,554 | 18.2 | 931,296 | 21.5 | 1,718,850 | 39.7 | 3.8 | 36.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| SAINT PETE BEACH | F | 10/01/2021 | 19,187,658 | 6,700,556 | 2,336,439 | 1,343,759 | 571,480 | 24.5 | 680,667 | 29.1 | 1,252,147 | 53.6 | 11.4 | 35.5 | 8.7 | 10/01/2022 | 10/01/2022 |
| SAINT PETE BEACH | G | 10/01/2021 | 14,830,655 | 3,344,734 | 1,171,285 | 1,326,327 | 140,735 | 12.0 | 425,374 | 36.3 | 566,109 | 48.3 | 3.0 | 47.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| SAINT PETE BEACH | P | 10/01/2021 | 19,724,014 | 1,494,792 | 0 | 1,396,867 | 49,108 | 0.0 | 140,211 | 0.0 | 189,319 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| SAINT PETERSBURG | F | 10/01/2021 | 327,767,472 | -2,913,947 | 25,506,759 | 19,299,724 | 6,441,886 | 25.3 | 0 | 0.0 | 6,441,886 | 25.3 | 7.0 | 15.4 | 4.8 | 10/01/2022 | 10/01/2022 |
| SAINT PETERSBURG | G | 10/01/2021 | 533,079,911 | 64,133,476 | 97,273,376 | 30,805,692 | 12,403,927 | 12.8 | 5,234,514 | 5.4 | 17,638,441 | 18.1 | 2.0 | 17.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| SAINT PETERSBURG | P | 10/01/2021 | 512,930,074 | 66,429,093 | 50,253,405 | 30,734,278 | 11,294,631 | 22.5 | 896,030 | 1.8 | 12,190,661 | 24.3 | 7.0 | 15.3 | 3.7 | 10/01/2022 | 10/01/2022 |
| SAN CARLOS PARK FCD | F | 10/01/2021 | 30,971,868 | -2,560,861 | 4,188,368 | 359,922 | 858,156 | 20.5 | 0 | 0.0 | 858,156 | 20.5 | 2.0 | 13.1 | 5.5 | 10/01/2022 | 10/01/2022 |
| SANFORD | F | 10/01/2021 | 47,505,890 | 23,434 | 3,374,383 | 1,930,841 | 891,138 | 26.4 | 271,578 | 8.1 | 1,162,716 | 34.5 | 7.0 | 23.5 | 5.0 | 10/01/2022 | 10/01/2022 |
| SANFORD | P | 10/01/2021 | 58,389,830 | 784,527 | 3,358,538 | 3,325,980 | 784,544 | 23.4 | 76,635 | 2.3 | 861,179 | 25.6 | 6.1 | 15.1 | 5.3 | 10/01/2022 | 10/01/2022 |
| SANIBEL | G | 10/01/2021 | 39,188,178 | -3,180,053 | 619,609 | 2,773,588 | 102,414 | 16.5 | 0 | 0.0 | 102,414 | 16.5 | 5.0 | 12.1 | 0.0 | 10/01/2022 | 10/01/2022 |
| SANIBEL | P | 10/01/2021 | 26,591,607 | 4,160,301 | 2,020,735 | 1,635,114 | 658,369 | 32.6 | 687,064 | 34.0 | 1,345,433 | 66.6 | 8.0 | 54.9 | 6.2 | 10/01/2022 | 10/01/2022 |
| SARASOTA | F | 09/30/2021 | 186,813,417 | 3,013,326 | 0 | 12,393,114 | 1,241,271 | 0.0 | 0 | 0.0 | 1,241,271 | 0.0 | 8.0 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| SARASOTA | G | 09/30/2021 | 183,763,020 | 51,503,317 | 8,506,825 | 13,364,797 | 2,003,552 | 23.6 | 5,417,216 | 63.7 | 7,420,768 | 87.2 | 6.0 | 81.2 | 0.0 | 10/01/2022 | 10/01/2022 |
| SARASOTA | P | 09/30/2021 | 323,857,165 | 26,994,316 | 14,255,767 | 15,921,507 | 5,011,513 | 35.2 | 2,882,744 | 20.2 | 7,894,257 | 55.4 | 8.0 | 42.7 | 4.6 | 10/01/2022 | 10/01/2022 |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2021 | 444,749,557 | 4,290,148 | 101,193,797 | 15,330,705 | 7,409,089 | 7.3 | 3,387,243 | 3.4 | 10,796,332 | 10.7 | 0.0 | 10.7 | 0.0 | 10/01/2021 | 10/01/2021 |
| SARASOTA-MANATEE AIRPORT | G | 10/01/2021 | 28,262,309 | 4,885,316 | 3,046,853 | 1,557,360 | 518,128 | 17.0 | 654,586 | 21.5 | 1,172,714 | 38.5 | 0.0 | 35.9 | 0.0 | 10/01/2021 | 10/01/2021 |
| SATELLITE BEACH | G | 10/01/2021 | 8,952,608 | 797,768 | 241,982 | 673,110 | 79,215 | 32.7 | 80,981 | 33.5 | 160,196 | 66.2 | 8.0 | 58.9 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 | PF | 10/01/2021 | 25,027,945 | 2,994,778 | 2,247,210 | 1,544,073 | 707,482 | 31.5 | 318,097 | 14.2 | 1,025,579 | 45.6 | 8.0 | 33.2 | 4.2 | 10/01/2022 | 10/01/2022 |
| SEBASTIAN | P | 10/01/2021 | 21,543,217 | 3,406,250 | 2,684,280 | 1,126,887 | 638,540 | 23.8 | 359,750 | 13.4 | 998,290 | 37.2 | 8.0 | 22.9 | 7.7 | 10/01/2022 | 10/01/2022 |
| SEBRING | F | 10/01/2021 | 16,841,814 | 1,481,705 | 297,902 | 1,034,925 | 174,233 | 58.5 | 152,040 | 51.0 | 326,273 | 109.5 | 6.5 | 110.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| SEBRING | P | 10/01/2021 | 23,524,121 | 479,219 | 761,360 | 950,300 | 306,578 | 40.3 | 70,753 | 9.3 | 377,331 | 49.6 | 5.0 | 44.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| SEMINOLE | F | 10/01/2021 | 46,107,115 | 6,753,646 | 4,921,970 | 3,075,392 | 1,161,124 | 23.6 | 683,698 | 13.9 | 1,844,822 | 37.5 | 12.5 | 20.4 | 5.9 | 10/01/2022 | 10/01/2022 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2021 | 883,742,453 | 38,709,054 | 304,097,765 | 46,196,444 | 19,679,747 | 6.5 | 11,885,315 | 3.9 | 31,565,062 | 10.4 | 0.0 | 11.1 | 0.0 | 05/01/2021 | 05/01/2021 |
| SOUTH MIAMI [GP] | G | 10/01/2021 | 24,784,974 | -2,431,120 | 3,478,901 | 947,836 | 419,445 | 12.1 | 0 | 0.0 | 419,445 | 12.1 | 5.5 | 10.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| SOUTH MIAMI [GP] | P | 10/01/2021 | 33,628,752 | -872,212 | 2,898,555 | 1,441,036 | 545,245 | 18.8 | 0 | 0.0 | 545,245 | 18.8 | 7.5 | 9.7 | 2.7 | 10/01/2022 | 10/01/2022 |
| SOUTH PASADENA | F | 10/01/2021 | 8,287,636 | 2,855,981 | 1,404,526 | 585,864 | 299,733 | 21.3 | 295,605 | 21.1 | 595,338 | 42.4 | 6.0 | 34.7 | 3.2 | 10/01/2022 | 10/01/2022 |
| SOUTH WALTON FCD | F | 10/01/2021 | 72,648,078 | 1,669,005 | 8,238,759 | 1,800,043 | 2,699,754 | 32.8 | 360,294 | 4.4 | 3,060,048 | 37.1 | 5.9 | 23.0 | 10.0 | 10/01/2022 | 10/01/2022 |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2022 | 52,613,978 | -13,595,887 | 160,716 | 2,810,648 | 38,811 | 24.2 | 0 | 0.0 | 38,811 | 24.2 | 0.0 | 25.7 | 0.0 | 01/01/2022 | 01/01/2022 |
| SOUTHERN MANATEE FCD | F | 10/01/2021 | 61,776,009 | -791,952 | 5,339,126 | 1,687,590 | 1,457,812 | 27.3 | 0 | 0.0 | 1,457,812 | 27.3 | 3.5 | 15.1 | 9.6 | 10/01/2021 | 10/01/2021 |
| SOUTHERN MANATEE FCD | G | 10/01/2021 | 4,329,285 | -27,393 | 244,273 | 245,906 | 62,509 | 25.6 | 0 | 0.0 | 62,509 | 25.6 | 3.5 | 22.9 | 0.0 | 10/01/2021 | 10/01/2021 |
| STARKE | F | 10/01/2021 | 5,035,267 | 861,445 | 631,035 | 204,947 | 174,921 | 27.7 | 66,892 | 10.6 | 241,813 | 38.3 | 5.1 | 30.1 | 4.6 | 10/01/2022 | 10/01/2022 |
| STARKE | G | 10/01/2021 | 11,946,116 | 1,938,617 | 1,583,356 | 1,049,431 | 160,448 | 10.1 | 192,507 | 12.2 | 352,955 | 22.3 | 1.0 | 22.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| STARKE | P | 10/01/2021 | 5,402,166 | 73,943 | 638,744 | 374,424 | 161,358 | 25.3 | 8,381 | 1.3 | 169,739 | 26.6 | 1.0 | 18.7 | 7.9 | 10/01/2022 | 10/01/2022 |
| SUNRISE | F | 10/01/2021 | 183,776,715 | 44,015,117 | 14,960,381 | 10,468,420 | 5,071,598 | 33.9 | 3,657,348 | 24.5 | 8,728,946 | 58.4 | 10.6 | 45.0 | 6.1 | 10/01/2022 | 10/01/2022 |
| SUNRISE | G | 10/01/2021 | 296,665,027 | 94,816,850 | 41,108,911 | 20,834,493 | 7,370,933 | 17.9 | 10,183,686 | 24.8 | 17,554,619 | 42.7 | 8.7 | 35.5 | 0.0 | 10/01/2022 | 10/01/2022 |
| SUNRISE | P | 10/01/2021 | 215,368,177 | 68,029,165 | 15,053,918 | 12,799,735 | 4,766,203 | 31.7 | 8,046,848 | 53.5 | 12,813,051 | 85.1 | 9.4 | 73.0 | 5.4 | 10/01/2022 | 10/01/2022 |
| SURFSIDE [GP] | G | 10/01/2021 | 12,171,973 | 3,385,645 | 3,500,927 | 665,630 | 539,014 | 15.4 | 276,364 | 7.9 | 815,378 | 23.3 | 8.0 | 15.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| SURFSIDE [GP] | P | 10/01/2021 | 21,109,503 | 1,714,258 | 3,006,351 | 548,899 | 929,918 | 30.9 | 90,966 | 3.0 | 1,020,884 | 34.0 | 8.0 | 26.2 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Total Market Assets | UAAL | Valuation Payroll | Retired Payroll | Normal Cost | Normal Pct | UAAL Pymt | UAAL Pct | Reqd Cont | Reqd Pct | Memb Pct | City Pct | Other Pct | Plan Year Beginning | Payment Beginning |
|-------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| SWEETWATER | P | 10/01/2021 | 18,973,363 | 388,956 | 4,429,731 | 700,089 | 1,487,530 | 33.6 | 0 | 0.0 | 1,487,530 | 33.6 | 12.0 | 19.5 | 2.8 | 10/01/2022 | 10/01/2022 |
| TALLAHASSEE [GPF] | F | 10/01/2020 | 230,737,000 | 58,516,000 | 14,456,000 | 16,461,049 | 4,800,000 | 33.2 | 4,130,000 | 28.6 | 8,930,000 | 61.8 | 20.7 | 43.3 | 0.0 | 10/01/2021 | 10/01/2021 |
| TALLAHASSEE [GPF] | G | 10/01/2020 | 1,194,769,000 | 146,271,000 | 114,910,000 | 74,079,083 | 18,535,000 | 16.1 | 13,060,000 | 11.4 | 31,595,000 | 27.5 | 5.0 | 23.5 | 0.0 | 10/01/2021 | 10/01/2021 |
| TALLAHASSEE [GPF] | P | 10/01/2020 | 343,664,000 | 58,449,000 | 23,907,000 | 21,139,733 | 7,097,000 | 29.7 | 4,174,000 | 17.5 | 11,271,000 | 47.2 | 12.0 | 36.8 | 0.0 | 10/01/2021 | 10/01/2021 |
| TAMARAC | F | 10/01/2021 | 150,908,002 | -365,547 | 11,217,203 | 4,542,127 | 4,126,763 | 36.8 | 0 | 0.0 | 4,126,763 | 36.8 | 10.5 | 19.9 | 6.4 | 10/01/2021 | 10/01/2021 |
| TAMARAC | G | 10/01/2021 | 68,399,602 | -4,462,114 | 7,151,031 | 3,345,009 | 1,567,090 | 21.9 | 0 | 0.0 | 1,567,090 | 21.9 | 7.0 | 14.9 | 0.0 | 10/01/2021 | 10/01/2021 |
| TAMARAC | P | 10/01/2021 | 6,372,617 | 2,637,916 | 0 | 907,833 | 67,658 | 0.0 | 718,189 | 0.0 | 785,847 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| TAMARAC - ELECTED | G | 10/01/2021 | 71,666,492 | -1,318,644 | 8,553,482 | 2,686,304 | 2,591,471 | 30.3 | 0 | 0.0 | 2,591,471 | 30.3 | 10.0 | 20.3 | 0.0 | 10/01/2021 | 10/01/2021 |
| TAMPA | G | 10/01/2021 | 860,399,903 | 107,544,884 | 175,012,505 | 59,712,389 | 11,757,415 | 6.7 | 10,145,560 | 5.8 | 21,902,975 | 12.5 | 0.0 | 13.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| TAMPA | PF | 10/01/2021 | 1,405,607,880 | 89,712,121 | 141,143,730 | 96,612,146 | 39,641,057 | 28.1 | 13,316,257 | 9.4 | 52,957,314 | 37.5 | 14.9 | 20.0 | 5.3 | 10/01/2022 | 10/01/2022 |
| TAMPA PF (STAFF) | G | 10/01/2020 | 1,364,413 | -2,755 | 455,577 | 20,164 | 113,838 | 25.0 | 205 | 0.0 | 114,043 | 25.0 | 5.8 | 20.1 | 0.0 | 10/01/2021 | 10/01/2021 |
| TARPON SPRINGS | F | 10/01/2021 | 35,600,023 | 2,369,504 | 2,581,520 | 1,865,302 | 763,536 | 29.6 | 129,871 | 5.0 | 893,407 | 34.6 | 9.5 | 16.1 | 9.0 | 10/01/2022 | 10/01/2022 |
| TARPON SPRINGS | P | 10/01/2021 | 33,613,025 | 3,256,398 | 3,322,297 | 1,880,803 | 743,822 | 22.4 | 369,492 | 11.1 | 1,113,314 | 33.5 | 8.0 | 17.2 | 8.3 | 10/01/2022 | 10/01/2022 |
| TAVARES | F | 10/01/2021 | 11,520,249 | -109,969 | 1,522,053 | 201,678 | 376,320 | 24.7 | 16,574 | 1.1 | 392,894 | 25.8 | 2.0 | 18.4 | 6.3 | 10/01/2022 | 10/01/2022 |
| TAVARES | P | 10/01/2021 | 17,880,450 | 2,543,618 | 1,300,754 | 890,346 | 439,236 | 33.8 | 291,107 | 22.4 | 730,343 | 56.2 | 11.3 | 38.3 | 8.5 | 10/01/2022 | 10/01/2022 |
| TEMPLE TERRACE | F | 10/01/2021 | 38,196,973 | 9,706,750 | 3,739,722 | 2,048,655 | 1,199,754 | 32.1 | 993,115 | 26.6 | 2,192,869 | 58.6 | 10.5 | 45.9 | 4.4 | 10/01/2022 | 10/01/2022 |
| TEMPLE TERRACE | P | 10/01/2021 | 37,818,745 | 18,051,646 | 3,413,536 | 2,885,194 | 903,343 | 26.5 | 1,880,311 | 55.1 | 2,783,654 | 81.6 | 11.2 | 63.2 | 10.1 | 10/01/2022 | 10/01/2022 |
| TEQUESTA | G | 10/01/2021 | 8,878,841 | -329,185 | 3,658,978 | 302,571 | 481,433 | 13.2 | 0 | 0.0 | 481,433 | 13.2 | 5.0 | 8.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| TEQUESTA [PF] | F | 10/01/2021 | 16,221,717 | 948,421 | 1,751,170 | 550,842 | 470,951 | 26.9 | 133,828 | 7.6 | 604,779 | 34.5 | 6.0 | 19.0 | 10.6 | 10/01/2022 | 10/01/2022 |
| TEQUESTA [PF] | P | 10/01/2021 | 7,621,215 | -1,893,713 | 1,454,684 | 85,131 | 390,801 | 26.9 | 0 | 0.0 | 390,801 | 26.9 | 5.0 | 0.0 | 21.9 | 10/01/2022 | 10/01/2022 |
| TITUSVILLE | G | 10/01/2021 | 73,155,074 | 3,667,923 | 14,162,321 | 5,351,770 | 1,231,258 | 8.7 | 474,139 | 3.4 | 1,705,397 | 12.0 | 2.5 | 10.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| TITUSVILLE | PF | 10/01/2021 | 77,754,596 | 5,005,088 | 7,964,049 | 5,247,570 | 1,122,434 | 14.1 | 540,389 | 6.8 | 1,662,823 | 20.9 | 6.5 | 10.1 | 5.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|-------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2021 | 199,218,748 | -1,218,929 | 17,451,502 | 10,831,367 | 3,250,810 | 18.6 | 0 | 0.0 | 3,250,810 | 18.6 | 8.6 | 10.7 | 0.0 | 10/01/2022 | 10/01/2022 |
| UMATILLA | P | 10/01/2020 | 2,232,474 | -686,505 | 382,074 | 60,476 | 28,547 | 7.5 | 0 | 0.0 | 28,547 | 7.5 | 3.0 | 0.0 | 1.9 | 10/01/2021 | 10/01/2021 |
| VALPARAISO | PF | 10/01/2021 | 3,760,189 | -1,337,214 | 398,062 | 95,994 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 2.0 | 0.0 | 18.6 | 10/01/2021 | 10/01/2021 |
| VENICE | F | 10/01/2021 | 33,725,542 | 16,568,904 | 1,657,253 | 2,762,881 | 603,063 | 36.4 | 1,819,888 | 109.8 | 2,422,951 | 146.2 | 7.0 | 132.6 | 11.4 | 10/01/2022 | 10/01/2022 |
| VENICE | P | 10/01/2021 | 48,365,308 | 1,607,416 | 194,214 | 3,781,098 | 131,711 | 67.8 | 590,599 | 304.1 | 722,310 | 371.9 | 7.0 | 255.4 | 122.1 | 10/01/2022 | 10/01/2022 |
| VERO BEACH | F | 10/01/2021 | 7,994,577 | -171,745 | 0 | 737,261 | 15,185 | 0.0 | 84,554 | 0.0 | 99,739 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| VERO BEACH | G | 10/01/2021 | 112,867,961 | 11,553,957 | 0 | 8,708,910 | 94,537 | 0.0 | 2,228,829 | 0.0 | 2,323,366 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| VERO BEACH | P | 10/01/2021 | 54,540,489 | 3,738,827 | 3,676,196 | 2,613,753 | 768,344 | 20.9 | 324,131 | 8.8 | 1,092,475 | 29.7 | 6.5 | 15.5 | 7.7 | 10/01/2022 | 10/01/2022 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2021 | 20,540,857 | -122,354 | 1,238,893 | 1,257,346 | 231,646 | 18.7 | 0 | 0.0 | 231,646 | 18.7 | 5.2 | 14.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2021 | 34,474,422 | 2,347,709 | 5,401,382 | 1,347,580 | 1,225,689 | 22.7 | 203,977 | 3.8 | 1,429,666 | 26.5 | 7.2 | 13.8 | 6.5 | 10/01/2022 | 10/01/2022 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2021 | 34,347,895 | -2,097,130 | 1,706,741 | 1,443,595 | 514,890 | 30.2 | 0 | 0.0 | 514,890 | 30.2 | 3.0 | 32.3 | 0.0 | 10/01/2021 | 10/01/2021 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2021 | 42,298,547 | -795,460 | 1,385,117 | 1,514,716 | 471,574 | 34.1 | 0 | 0.0 | 471,574 | 34.1 | 6.6 | 20.5 | 6.9 | 10/01/2022 | 10/01/2022 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2021 | 5,681,896 | -3,486,483 | 0 | 121,348 | 4,419 | 0.0 | 0 | 0.0 | 4,419 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| WAUCHULA | GP | 10/01/2021 | 23,503,907 | 0 | 2,999,018 | 878,310 | 299,902 | 10.0 | 0 | 0.0 | 299,902 | 10.0 | 10.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| WEST MANATEE FCD | F | 10/01/2021 | 27,036,196 | -1,071,032 | 3,314,945 | 293,399 | 1,238,422 | 37.4 | 0 | 0.0 | 1,238,422 | 37.4 | 2.9 | 26.3 | 9.5 | 10/01/2022 | 10/01/2022 |
| WEST MELBOURNE | P | 10/01/2021 | 20,830,988 | 217,036 | 2,792,798 | 787,064 | 722,873 | 25.9 | 27,272 | 1.0 | 750,145 | 26.9 | 8.5 | 12.9 | 6.4 | 10/01/2022 | 10/01/2022 |
| WEST PALM BEACH | F | 09/30/2021 | 308,152,989 | 46,758,937 | 22,304,329 | 11,860,176 | 5,237,860 | 23.5 | 5,586,105 | 25.0 | 10,823,965 | 48.5 | 13.1 | 32.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| WEST PALM BEACH | G | 09/30/2021 | 51,366,242 | -7,465,515 | 778,218 | 3,341,364 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 5.5 | 0.0 | 0.0 | 10/01/2022 | 10/01/2022 |
| WEST PALM BEACH | P | 09/30/2021 | 485,338,602 | 8,152,630 | 23,074,901 | 16,622,529 | 7,026,320 | 30.5 | 706,384 | 3.1 | 7,732,704 | 33.5 | 11.0 | 22.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| WILLISTON | G | 10/01/2021 | 5,265,889 | -1,636,361 | 1,255,248 | 332,757 | 62,762 | 5.0 | 0 | 0.0 | 62,762 | 5.0 | 5.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| WILLISTON | P | 10/01/2021 | 3,067,916 | -711,427 | 440,525 | 123,235 | 34,348 | 7.8 | 0 | 0.0 | 34,348 | 7.8 | 5.0 | 1.7 | 0.0 | 10/01/2022 | 10/01/2022 |

APPENDIX A - Financial/Contribution Data - 9/30/2022

| 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 |
|-------------------------------------------------------|------------|-------------------|---------------------------|---------------|----------------------|--------------------|----------------|---------------|--------------|-------------|---------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| WILTON MANORS (VOL) | F | 10/01/2021 | 1,639,639 | 251,601 | 0 | 108,647 | 42,759 | 0.0 | 30,355 | 0.0 | 73,114 | 0.0 | 0.0 | 0.0 | 0.0 | 10/01/2021 | 10/01/2021 |
| WILTON MANORS [GP] | G | 10/01/2021 | 14,421,074 | 4,319,709 | 110,972 | 1,503,669 | 62,392 | 56.2 | 639,802 | 576.5 | 702,194 | 632.8 | 11.0 | 643.1 | 0.0 | 10/01/2021 | 10/01/2021 |
| WILTON MANORS [GP] | P | 10/01/2021 | 17,744,389 | 5,397,111 | 239,277 | 1,335,604 | 90,881 | 38.0 | 787,786 | 329.2 | 878,667 | 367.2 | 10.0 | 369.6 | 0.0 | 10/01/2021 | 10/01/2021 |
| WINTER GARDEN | G | 10/01/2021 | 37,746,261 | 4,807,318 | 9,521,836 | 2,275,821 | 1,170,635 | 12.3 | 493,288 | 5.2 | 1,663,923 | 17.5 | 2.5 | 15.6 | 0.0 | 10/01/2022 | 10/01/2022 |
| WINTER GARDEN | PF | 10/01/2021 | 59,177,861 | 960,013 | 9,678,865 | 2,290,188 | 1,836,697 | 19.0 | 155,258 | 1.6 | 1,991,955 | 20.6 | 3.5 | 16.9 | 1.0 | 10/01/2022 | 10/01/2022 |
| WINTER HAVEN | F | 10/01/2021 | 41,727,658 | 4,545,095 | 4,043,968 | 2,267,230 | 1,210,083 | 29.9 | 506,210 | 12.5 | 1,716,293 | 42.4 | 10.0 | 25.2 | 9.0 | 10/01/2022 | 10/01/2022 |
| WINTER HAVEN | G | 10/01/2021 | 82,090,657 | 16,137,955 | 6,733,888 | 6,230,479 | 794,309 | 11.8 | 1,411,590 | 21.0 | 2,205,899 | 32.8 | 7.0 | 26.8 | 0.0 | 10/01/2022 | 10/01/2022 |
| WINTER HAVEN | P | 10/01/2021 | 40,899,168 | 3,121,907 | 4,496,681 | 2,621,778 | 902,706 | 20.1 | 286,207 | 6.4 | 1,188,913 | 26.4 | 8.2 | 9.0 | 10.3 | 10/01/2022 | 10/01/2022 |
| WINTER PARK | F | 10/01/2021 | 74,186,284 | 3,468,188 | 4,816,227 | 3,698,583 | 1,449,406 | 30.1 | 440,686 | 9.2 | 1,890,092 | 39.2 | 6.0 | 26.1 | 8.7 | 10/01/2022 | 10/01/2022 |
| WINTER PARK | P | 10/01/2021 | 69,770,663 | 9,708,046 | 5,561,786 | 3,875,422 | 1,469,550 | 26.4 | 1,188,926 | 21.4 | 2,658,476 | 47.8 | 6.0 | 37.9 | 5.7 | 10/01/2022 | 10/01/2022 |
| WINTER SPRINGS | GPF | 10/01/2021 | 72,453,381 | 3,997,920 | 4,081,949 | 5,869,946 | 417,378 | 10.2 | 420,617 | 10.3 | 837,995 | 20.5 | 5.0 | 16.4 | 0.0 | 10/01/2022 | 10/01/2022 |
| Municipalities and Special Districts: | 481 | | 53,167,706,343 | | 6,478,442,586 | | 1,180,117,817 | | 919,597,333 | | 2,099,715,150 | | | | | | |
| | | | | 9,768,616,319 | | 3,288,689,465 | | | | | | | | | | | |
| School Board Early Retirement Programs | 6 | | 67,324,540 | | 0 | | 179,343 | | 3,045,104 | | 3,224,447 | | | | | | |
| | | | | 16,745,683 | | 8,466,841 | | | | | | | | | | | |
| Grand Totals: | 487 | | 53,235,030,883 | | 6,478,442,586 | | 1,180,297,160 | | 922,642,437 | | 2,102,939,597 | | | | | | |
| | | | | 9,785,362,002 | | 3,297,156,306 | | | | | | | | | | | |

APPENDIX B

BENEFIT DATA

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

| Headings | Information Provided |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City or District | Plan Sponsor (Name of City, Special District, or School Board). |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Plan Status | Active, Closed (to new entrants) or Frozen (benefits no longer accruing). |
| Retirement Benefit Rate Pct | Percent of Average Compensation which is earned with each year of service. May be referred to as Average Final Compensation (AFC), Average Monthly Earnings (AME), Final Average Compensation (FAC), or Average Annual Earnings (AAE). |
| Retirement Benefit Rate Description | The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where: <ul style="list-style-type: none"> (1) = percent of AFC earned each year (2) = AFC, AME, FAC, or AAE (3) = service credit (years of service) |

| | |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AFC | <p>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).</p> <p>99 = Career average AL = All years of service used VR = Varies - may vary with hire date</p> |
| 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 | <p>There are five types of benefit payment forms:</p> <ol style="list-style-type: none"> 1. Life Annuity 2. Life Annuity w/10 years certain 3. Joint & Survivor 4. Single Sum 5. Other (often Life Annuity w/5 years certain or a variation of the Joint & Survivor benefit) |
| Vesting Schedule | <p>The schedule by which a plan member becomes eligible to receive a benefit</p> <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 - 9/30/2022

| 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 |
| ARCADIA | G Active | 2.00 2.00% X AMC X SC | 05 | 65 AGE 65 1 LIFE ANNUITY | Graded 6 | NO | PRIOR TO 9/20/11, FULL VESTING = 10 YRS |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------------------------|
| ARCADIA | PF Active | 3.65 3.65% X AFC X SC | 03 | VR AGE 55 OR 20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | DROP |
| ATLANTIC BEACH | G Closed | 2.50 2.50% X FAC X SC (MAX 100% FAC) | 05 | 60 60 W/5SC 1 LIFE ANNUITY | Cliff 5 | NO | FOR HDT BEF 9/1/08 = NR: 60 W/5SC, VESTING: 5 YRS; FOR HDT BEF 4/24/05 = BEN RATE: 2.85% |
| ATLANTIC BEACH | P Active | 2.00 2.00% x AFC x SC (MAX 100% FAC) | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | FOR HDT BEF 1/1/13 = BEN RATE: 3.00%; NR: 25SC, 50 W/20SC, 55 W/10SC, 60 W/5SC; VESTING: 5 YRS |
| ATLANTIS | P Closed | VR W/SC BEF OR AFT 1-1-05 | 05 | VR 55 W/6SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| AUBURNDALE | F Active | 3.75 3.75% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP |
| AUBURNDALE | G Closed | 2.50 2.50% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 1 LIFE ANNUITY | Cliff 10 | NO | BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES |
| AUBURNDALE | P Active | 3.50 3.50% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|---------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|
| AVENTURA | P Active | 3.00 3.00% x AFC x SC | 05 | VR 22.5 SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| AVON PARK | F Active | 3.16 3.16% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET; 3.16% of AFC if hired < 10/31/2013 |
| AVON PARK | P Closed | 2.00 2.00% X AFC X SC | 05 | VR 55 W/10SC; 25SC, ANY AGE; OR AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| BAL HARBOUR VILLAGE | G Active | 3.00 3.00% x FAC x SC | 03 | VR 30SC, ANY AGE; 55 W/25SC; AGE 57 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | DROP; COLA = 2.5%/YR |
| BAL HARBOUR VILLAGE | P Closed | 3.00 3.00% X FAC X SC; MIN \$25/MO | 04 | VR 20SC, ANY AGE; AGE 57; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | COLA = 2.5%/YR |
| BARTOW | F Active | 3.15 3.15% X AFC X SC | 05 | VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET |
| BARTOW | G Active | 2.53 2.53% x AMC x SC | 05 | VR 25SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY | Cliff 6 | NO | DROP |
| BARTOW | P Active | 3.15 3.15% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|-----------------------|----------------------------------|----------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------------------|
| BAY HARBOR ISLANDS | G Active | VR %AFC Var. W/TYPE SC & RATE | 05 | VR 52 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY | Cliff 5 | NO | \$375/mo subsidy from retirement to age 65 |
| BAY HARBOR ISLANDS | P Active | VR %AFC Var. W/TYPE SC & RATE | 03 | VR 50 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY | Cliff 5 | NO | \$375/mo subsidy from retirement to age 65 |
| BAY MEDICAL CENTER | G Frozen | VR Var. W/ CONVERSION BEN OR CASH BAL BEN | 05 | 62 62 W/5SC; NO LATER THAN 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | HEALTH INSURANCE SUBSIDY |
| BELLE GLADE | G Active | 2.00 2.00% x AME x SC, MAX 30SC | 05 | VR 30SC, ANY AGE; 62 W/10SC; AGE 65 1 LIFE ANNUITY | Cliff 10 | YES | COLA DEPENDS ON CPI (MAX 3%/YR) |
| BELLE GLADE (RETIRED) | PF Closed | N/A N/A | N/A | 55 55&6CS;25CS N/N/A | Cliff N/A | YES | RETIRED EMPLOYEES' PLAN ONLY |
| BELLE GLADE HOUSING | G Active | VR Var. | 05 | VR LATER OF 65 OR 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | |
| BELLEAIR | P Active | 3.00 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 |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP | Retirement Benefit Rate | | AFC | Normal Retirement Age | | Vesting Schedule | COL | Comments |
|----------------------|-------------|-------------------------|--------------------------------------------------|-----|------------------------|--------------------------------------|-----------------------|-----|-----------------------------------------------------|
| | SYS | Pct | Description | | YR | Description | Years to full vesting | | |
| | Plan Status | | | | Normal Form of Benefit | N Description | | | |
| BELLEVIEW | P | 3.00 | 3.00% x AFC x SC | 05 | VR | AGE 60; 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BOCA GRANDE FCD | F | 3.00 | 3.00% X AFC X SC | 05 | VR | 50 W/10SC; 25SC NO AGE REQUIREMENT | Cliff | YES | DROP |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BOCA RATON | G | 1.75 | 1.75% x AME x SC (FOR PLAN C (HDT AFT 10/31/07)) | 05 | VR | 55 W/20SC; 53 W/30SC; AGE 65 | Cliff | NO | DROP; BEN RATE = 3.00% X AME FOR PLANS A & B |
| | Active | | | | 5 | OTHER | 10 | | |
| BOCA RATON | PF | VR | P = 3.5% AME X CSC; F = 3.4% AME X CSC | 02 | VR | 20CSC, ANY AGE; 55 W/10CSC | Cliff | YES | COLA = 2%/YR (P), 3%/YR (F); SUPP |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BOCA RATON EXECUTIVE | G | VR | Var. W/ DIVISION | VR | VR | 65 W/6SC; 58 W/10SC | Cliff | YES | SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10 |
| | Active | | | | 5 | OTHER | 6 | | |
| BOCA RATON HOUSING | G | VR | % Var. W/ GRP OR DIV | VR | VR | AGE & SC VR W/ DIV, HIRED DATE, ETC. | Cliff | YES | |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| BONITA SPRINGS FCD | F | 3.00 | 3.00% X AFC X SC | 05 | VR | 55 W/10SC; 50 W/25SC | Cliff | YES | BEN RATE = 3.58% FOR HIRES BEF 6/1/10 |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| 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 | | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------|
| BOYNTON BEACH | F Active | 3.00 3.00% X FAC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; 13TH CHECK; COLA = 2%/YR BEGINNING 5 YRS AFT RET |
| BOYNTON BEACH | G Active | 3.00 3.00% X FAMC X SC (MAX 75%) | 05 | VR 30SC, ANY AGE; 62 W/5SC; 55 W/25SC 1 LIFE ANNUITY | Cliff 5 | NO | 13TH CHK |
| BOYNTON BEACH | 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 | 3.5% multiplier if hired prior to 10/1/2015 |
| BRADENTON | F Active | 3.00 3.00% X AFC X SC | 02 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 3%/YR FROM AGE 55 TO AGE 64 |
| BRADENTON | P Active | 2.75 2.75% X AFC X SC | 05 | VR 50 W/28SC; 55 W/10SC 3 JOINT/SURVIVOR | Cliff 10 | YES | ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC |
| BROOKSVILLE | F Active | 3.10 3.10% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC; 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 3%/YR FROM 55 TO 65 |
| BROOKSVILLE | P Active | 4.00 4.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|--------------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-------------------------------------------------------------------------------------------------|
| BUSHNELL | G Closed | 1.60 1.60% X AFC X SC; Var. W/>30SC OR >62 | 05 | 62 30SC, ANY AGE; AGE 62 1 LIFE ANNUITY | Cliff 6 | YES | COLA = 3%/YR |
| CAPE CORAL | F Active | 3.25 3.25% X AFC X SC | 05 | VR 25SC, ANY AGE OR AGE 50 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | DROP |
| CAPE CORAL | G Active | VR 2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC | 05 | VR 27SC, ANY AGE; 62 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC |
| CAPE CORAL | P Active | 3.25 3.25% X AFC X SC | 05 | VR 27SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR |
| CASSELBERRY | PF Active | VR (3.00% for Police, 3.12% for Fire) x AFC x SC | 05 | VR 55 W/10SC (8SC for Fire); 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 8 | 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 |
| CHATTAHOOCHEE | F Active | 2.50 2.50% X AFC X SC | 05 | VR 55 W/10 SC,OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| CLEARWATER | F Closed | VR 50%PAY + 2%/YR OVER 20, MAX 60% | 03 | VR 20SC 3 JOINT/SURVIVOR | Cliff 12 | YES | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|--------------------|----------------------------------|---------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------|
| CLEARWATER | GPF Active | 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 5 OTHER | Cliff 10 | YES | G W/ HDT BEF 1/1/13; NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75% |
| CLERMONT | F Active | 3.00 3.00% X AME X SC | 05 | VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | FOR SC BEF 10/1/02 = BEN RATE: 2.25% |
| CLERMONT | P Active | 3.00 3.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | DROP; 2.25% X AFC FOR SC BEF 10/1/02 |
| CLERMONT (RETIRED) | G Closed | 2.00 2.00% X AFC X SC | 05 | 65 65 W/10SC 1 LIFE ANNUITY | Cliff N/A | NO | |
| CLEWISTON | G Frozen | 1.80 1.80% X AMC X SC | 05 | VR 65 W/5SC; 62 W/10SC 1 LIFE ANNUITY | Cliff 5 | YES | COLA = 3%/YR |
| COCOA | F Active | 3.00 3.00% X AME X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | NR = 25SC OR AGE 52 IF HDT BEF 1/1/99 |
| COCOA | G Closed | 3.00 3.00% x AFC x SC | 03 | VR 50 W/25SC; 57 W/10SC 1 LIFE ANNUITY | Cliff 10 | YES | NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65 |
| COCOA | P Active | 3.00 3.00% X AME X SC | 05 | VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments | |
|--------------------------|----------------|-------------------------|-------------------------------|-----|------------------------|----------------------------------------|-------|----------|-----------------------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR | Description | | | Years to full vesting |
| | | | | | Normal Form of Benefit | | | | |
| | | | | | N Description | | | | |
| 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 | | |
| 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 - 9/30/2022

| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------|
| CORAL SPRINGS | F Active | 3.50 3.50% X AME X SC | 03 | VR 25CS, ANY AGE; 52 W/20CS; 55 W/10CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR |
| CORAL SPRINGS | G Closed | VR 3.0% AME X SC AFT 1/1/91; 2.5% BEF | 03 | VR 62 W/5SC; 55 W/10SC 1 LIFE ANNUITY | Graded 15 | YES | COLA = 2%/YR (FOR SVC RET ONLY) |
| CORAL SPRINGS | P Active | 3.50 3.50% X AME X SC | 4 | VR 23CS, ANY AGE; 55 W/10CS 1 LIFE ANNUITY | Graded 10 | YES | |
| CRESCENT CITY | 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 | |
| CRESCENT CITY | P Active | 3.00 3.00% X AFC X SC | 05 | VR 55W/8SC; 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 8 | NO | |
| CRESTVIEW | G Active | 2.64 2.64% X AFC X SC | 05 | 55 55 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | DROP; \$215/MO SUPP (NORMAL ONLY) |
| CRESTVIEW | PF Active | 3.2 3.2% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| DADE CITY | F Active | 3.25 3.25% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| DADE CITY | P Active | 3.50 3.50% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET |

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| 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 |
|------------------------|----------------------------------|---------------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|---------------------------------------------------------------------|
| DANIA BEACH | G Closed | 3.00 3.00% x AME x SC | 03 | VR 50 W/25SC; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | HEALTH SUBSIDY |
| DANIA BEACH [PF] | F Closed | VR % AFC (MAX 85%) Var. W/SC | 02 | VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 8 | YES | HIS |
| DANIA BEACH [PF] | P Closed | 3.00 3.00% X AME X SC, MAX 75% AME | 02 | VR 25SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY | Cliff 8 | YES | HIS |
| DAVENPORT | G Active | 2.75 2.75% x AFC x SC | 05 | VR Age 62 w/7 SC; Age 55 w/30SC 1 LIFE ANNUITY | Cliff 7 | NO | |
| DAVENPORT | PF Active | 3.00 3.00% x AFC x SC | 05 | VR Age 55 w/7 SC; Age 52 w/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 7 | NO | |
| DAVIE | F Active | 3.125 3.125 x FMC x SC | 05 | VR 24SC, ANY AGE; 55 W/10SC 5 OTHER | Graded 10 | YES | DROP |
| DAVIE | P Active | VR 3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%) | VR | VR 20SC, ANY AGE; AGE 55 5 OTHER | Cliff 10 | YES | DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11) |
| DAVIE - GENERAL & MGMT | G Active | 1.80 1.80% X AFC X SC | 06 | VR 60 W/30SC; 65 W/10SC 1 LIFE ANNUITY | Cliff 10 | YES | FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT |
| DAYTONA BEACH | PF Active | 3.00 3.00% X AFC X SC | 03 | VR 25SC, or 55 w/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12 |

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| 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 |
|------------------|----------------------------------|------------------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------|
| DEERFIELD BEACH | F Closed | VR 3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC | 03 | VR 20SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SHARE PLAN |
| DEERFIELD BEACH | G Closed | 3.00 3.00% x FAE x SC (MAX 30SC) | 03 | 65 65 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | VARIABLE COLA |
| DEERFIELD BEACH | P Closed | 3.00 3.00% X AFC X SC, MAX 30SC | 03 | VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SHARE ACCTS |
| DELAND | F Active | 3.00 3.00% x AMS x SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| DELAND | G Closed | 2.40 2.40% x FMC x SC | 05 | VR 25SC, ANY AGE; 65 W/10SC; 60 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| DELAND | P Active | 3.00 3.00% x FMC x SC | 05 | VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| DELRAY BEACH | F Active | 2.75 2.75% x AFC x CS | 05 | 55 55&10CS;25CS ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| DELRAY BEACH | G Active | 2.50 2.50% X FMC X SC | 05 | 65 65 W/10SC 5 OTHER | Graded 10 | NO | FOR HDT BEF 10/6/10 = 3-YR FMC, NORM RET PROVISIONS VR |
| DELRAY BEACH | P Active | 2.75 2.75 % x AFC x SC | 05 | 55 55&10CS; 25CS ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |

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| City or District | TYP SYS | Retirement Benefit Rate Pct Description | AFC | Normal Retirement Age YR Description | Vesting Schedule | COL | Comments |
|----------------------|----------------|--------------------------------------------|-----|-----------------------------------------|-----------------------|-----|---------------------------------------------------------------------------|
| | Plan Status | | | Normal Form of Benefit N Description | Years to full vesting | | |
| DELTONA | F | VR Var. W/ SC OR PAST SC (MAX 100% AFC) | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP; SUPP BEN = \$5/MO PER YR SC (MAX = \$125/MO) |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DESTIN FCD | F | 2.50 2.50% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC | Cliff | NO | DROP; BEN RATE = 3.50%, VESTING = 7 YRS & COLA = 2%/YR IF HDT BEF 10/1/12 |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DUNEDIN | F | VR 3% AFC X (0-25)SC + 2% AFC X (37.5+)SC | 03 | VR 20SC, ANY AGE; 55 W/10SC; 52 W/25SC | Cliff | NO | SHARE PLAN; SUPP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| DUNNELLO | PF | 2.50 2.50% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | BEN RATE FOR SC BEF 10/1/11 = 2.00% |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| EAST LAKE TARPON FCD | F | 3.00 3.00% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 7 | | |
| EAST NICEVILLE FCD | F | 3.00 3.00% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| EATONVILLE | P | 2.00 2.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| 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 | | |

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| 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 |
|--------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-------------------------------------------------------------|
| EDGEWATER | P Active | 3.00 3.00% x AFC x SC | 03 | VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | FOR SC BEF 10/1/87 = BEN RATE: 2.00% |
| ENGLEWOOD AREA FCD | F Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG |
| ENGLEWOOD WATER DISTRICT | G Closed | 1.30 1.30% X AFC X SC | 05 | VR AGE 65 OR 30SC, ANY AGE 1 LIFE ANNUITY | Cliff 10 | YES | |
| ESTERO FCD | F Active | 3.00 3.00% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10) |
| EUSTIS | F Active | 4.00 4.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| EUSTIS | P Active | 3.00 3.00% x AFC x SC | 05 | VR AGE 55 & VESTED OR 52 W/25CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| FERNANDINA BEACH | G Active | 2.75 2.75% X AFC X SC | 05 | VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC 1 LIFE ANNUITY | Cliff 6 | NO | DROP |
| FERNANDINA BEACH | PF Active | 3.25 3.25% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | DROP |
| FLAGLER BEACH | 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 | SUPP |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|------------------------|----------------|-------------------------|----------------------------|-----|-------------------------------------------------------|-----------------------|-----|------------------------------------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR Description | Years to full vesting | | |
| 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 | | |
| 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; AGE 65 | 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; AGE 70 | 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 | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data - 9/30/2022

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

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments | |
|--------------------|----------------|-------------------------|----------------------------------------------------|-----|------------------------|----------------------------------------------|--------|----------|------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR | Description | | | Years to full vesting |
| | | | | | Normal Form of Benefit | | | | |
| | | | | | N Description | | | | |
| FORT WALTON BEACH | P | 3.00 | 3.00% x AFC x SC (MAX 75% AFC) | 05 | VR | 25SC, ANY AGE; AGE 52 W/25SC | 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 | Graded | 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 | | |
| 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 | | |

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| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments | |
|------------------|----------------|-------------------------|------------------|-----|------------------------|-------------------------------------|-------|----------|--------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR | Description | | | Years to full vesting |
| | | | | | Normal Form of Benefit | | | | |
| | | | | | N Description | | | | |
| 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 | 3.07 | 3.07% X AFC X SC | 05 | VR | 30SC, ANY AGE; 52 W/25SC; 55 W/10SC | Cliff | YES | COLA = 0.038%/YR FROM AGE 55 TO AGE 65 |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| GULFPORT | G | 2.00 | 2.00% x AFC x SC | 05 | 62 | 62 W/5SC | Cliff | NO | |
| | Active | | | | | 1 LIFE ANNUITY | 5 | | |
| GULFPORT | P | 2.88 | 2.88% x AFC x SC | 05 | VR | 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| HAINES CITY | F | 3.30 | 3.30% x AFC x SC | 05 | VR | AGE 60; 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| HAINES CITY | G | 3.00 | 3.00% X AFC X SC | 05 | 60 | 60 W/7SC | Cliff | NO | HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC) |
| | Frozen | | | | | 1 LIFE ANNUITY | 7 | | |

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|------------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------|
| HAINES CITY | P | 3.30 3.30% x AFC x SC | 05 | VR 55 W/10SC; 25SC, ANY AGE | Cliff | NO | FOR ALL SC BEF 10/1/11: BEN RATE = 3.35% |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| HALIFAX HOSPITAL | G | 1.6 1.60% X AC X SC LESS ANY FRS BEN | 03 | VR AGE 62 OR 30SC | Cliff | YES | COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR |
| | Frozen | | | 1 LIFE ANNUITY | 5 | | |
| HALLANDALE BEACH | G | VR %AC X SHT SC Var. W/BARG OR N-BARG EE | 03 | 60 ATTAINED AGE 60 | Graded | NO | DROP |
| | Closed | | | 1 LIFE ANNUITY | 7 | | |
| HALLANDALE BEACH | PF | 3.00 3.00% X FAC X SC, MAX 80% FAC | 05 | 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 | 4 | | |
| 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 | | |

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| 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 |
|---------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------------|-----------------------------------------------|-----|---------------------------------------------------------------------|
| HIALEAH - ELECTED | G Closed | 3.00 3% X FAMC X SC, MAX 25SC | 01 | VR 55 W/8SC OR 20SC, ANY AGE 5 OTHER | Cliff 8 | NO | |
| HIALEAH GARDENS | P Active | 3.00 3.00% x AFC x SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; BEN RATE = 3.00% BEF 10/1/11 |
| HILLSBOROUGH COUNTY | ERP Closed | 1.60 1.60% X FAC X SC | 05 | VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC 1 LIFE ANNUITY | N N/A | YES | FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010 |
| HOLLEY-NAVARRE FCD | F Active | 4.00 4.00% x AFC x SC | 03 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| HOLLY HILL | F Active | 3.00 3.00% x AME x SC (+SUPP) | 05 | VR 25SC, ANY AGE; 50 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | DROP |
| HOLLY HILL | P Active | 3.00 3.00% x AFC x SC | 05 | VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | SUPP= \$150 per month; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11 |
| HOLLYWOOD | F Active | 3.20 3.20% x AME x SC | 05 | VR 50 W/10SC; 23SC, ANY AGE 5 OTHER | Cliff 10 | YES | DIFF BEN RATES, AFC, NORM RET BEF 10/1/11 |
| HOLLYWOOD | G Active | 2.50 2.50% X AFC X SC | 05 | VR 65 W/7SC; 62 W/25SC; 30SC, ANY AGE 1 LIFE ANNUITY | Cliff 7 | NO | DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA) |

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|------------------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-------------------------------------------------------------------------------------------------|
| HOLLYWOOD | P | 3.00 3.00% X AME X SC (MAX 75%) | 05 | VR 55 W/10SC; 22SC, ANY AGE | 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 | | |
| 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 | | |

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| HOWEY-IN-THE-HILLS | P Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10 SC,OR 52 W/25 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| INDIALANTIC | G Active | 2.00 2.00% X AFC X SC | 05 | VR LATER OF AGE 65 OR 55 1 LIFE ANNUITY | Cliff 5 | NO | |
| INDIALANTIC | PF Active | 3.00 3.00% X AME X SC | 05 | VR 52 W/25SC; AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| INDIAN HARBOUR BEACH | P Active | 3.00 3.00% x AFC x SC | 05 | 52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; COLA = 3%/YR |
| INDIAN HARBOUR BEACH (SUPP) | P Active | VR \$84 x SC up to 10 + 120 x SC over 10, max \$2,400 | N/A | 52 AGE 52 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| INDIAN RIVER SHORES | G Closed | 2.75 2.75% X AME X SC -IRSP | 05 | 62 AGE 62 1 LIFE ANNUITY | Graded 7 | NO | TOWN MGR ELIG FOR NR @ 55 W/55C |
| INDIAN RIVER SHORES | PF Active | 2.00 2.00% X AFC X SC | 05 | VR AGE 50 W/ 7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 7 | NO | 2.75% multiplier if hired before 09/30/2012 |
| INDIAN SHORES | P Active | 2.50 2.50% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |

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| | Plan Status | | | Normal Form of Benefit N Description | Years to full vesting | | |
| JACKSON MEMORIAL HOSPITAL | G | 1.60 1.60% X AFC X SC | 8 | VR 30SC, ANY AGE; 62 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 BEACH | F | 3.00 3% FAC X (0-30)SC | 05 | VR 52 W/25SC; 55 W/10SC; 30 SC | Cliff | NO | 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 | 3.00 3% x FAC x SC (MAX 90%) | 05 | VR 52 W/25SC; 55 W/10SC; 30SC, ANY AGE | Cliff | YES | DROP |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| JACKSONVILLE PF SENIOR STAFF | G | 3.00 3% EACH YEAR OF SERVICE | N/A | 65 65W 5 YEARS OF SERVICE | Cliff | YES | |
| | Closed | | | 3 JOINT/SURVIVOR | 5 | | |

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| JUPITER | P Active | 2.75 2.75% x AFC x SC (MAX 25SC) | 05 | VR RULE OF 70 (MIN 25SC); 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | 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 |
| JUPITER ISLAND | GPF Frozen | 3.00 3.00% X FAC X SC | 03 | VR 65 W/5SC; 55 W/25SC 5 OTHER | Cliff 5 | NO | PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION |
| KEY BISCAYNE | PF Active | 3.00 3% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC; AGE+SC = 75 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | SUPP |
| KEY WEST | G Active | 1.25 1.25% X FMC X SC | 03 | VR 20SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY | Graded 10 | NO | DROP |
| KEY WEST | PF Active | 3.00 3.00% x AFC x SC | 03 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | SHARE PLAN; SUPP |
| KEY WEST HOUSING | G Active | 2.00 2.00% x AFS x SC | 05 | VR 30SC, ANY AGE; 60 W/5SC 1 LIFE ANNUITY | Graded 15 | YES | |
| KEY WEST UTILITY | G Active | 2.00 2.00% X AFC X SC | 05 | VR 30SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY | Graded 10 | YES | COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5-YR AFC, NR = 30SC OR AGE 60 |

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| | Plan Status | | | Normal Form of Benefit N Description | | | |
| KISSIMMEE | F | VR 3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%) | 05 | VR 30SC, ANY AGE; 55 W/10SC | Graded | NO | FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC |
| | Active | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| KISSIMMEE | G | VR (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) | 05 | 50 50 W/10SC; 25SC, ANY AGE | Cliff | 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 | | |
| 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 | | |

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| LAKE CITY | F Active | 2.75 2.75% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP |
| LAKE CITY | G Closed | VR Var. W/ NON-ELEC OR ELEC, SC <15 OR >15 | 05 | VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC 1 LIFE ANNUITY | Cliff VR | YES | DROP; H.I.S.; VESTING = NON- ELEC: 10 YRS, ELEC: 8 YRS |
| LAKE CITY | P Active | 3.00 3.00% x FMC x SC | 03 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | SUPP |
| LAKE HELEN | P Active | 3.00 3.00% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | |
| LAKE MARY | F Active | 3.20 3.20% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | DROP |
| LAKE MARY | P Active | 3.20 3.20% x AFC x SC | 05 | VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | DROP |
| LAKE PARK (RETIRED) | P Closed | 2.50 2.50% X AFC X SC | 05 | VR 20SC, 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff N/A | NO | |
| LAKE WALES | F Active | 3.00 3.00% x AFC x SC (max \$75,000) | 05 | VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| LAKE WALES | G Active | 2.50 2.50% X AMC X SC (Max \$75,000 per year) | 05 | 60 60 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | |
| LAKE WALES | P Active | 3.00 3.00% x AFC x SC (Max \$75,000/Year) | 05 | VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |

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| LAKE WORTH BEACH | F Closed | 3.50 3.50% x AFC x SC | 02 | VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; 13TH CHK |
| LAKE WORTH BEACH | G Active | 2.00 2.00% X AFC X SC | 05 | VR 55 W/30SC; 65 W/10SC 1 LIFE ANNUITY | Graded 20 | NO | FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC |
| LAKE WORTH BEACH | P Closed | 3.00 3.00% x AFC x SC | 02 | VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| LAKELAND | F Active | 3.00 3.00% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP |
| LAKELAND | G Active | 2.41 2.41% x FAC x SC | 05 | 62 Age 62 w/5 yrs of SC 1 LIFE ANNUITY | Cliff 5 | NO | |
| LAKELAND | P Active | 3.00 3.00% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| LANTANA | F Closed | 3.00 3.00% X AFS X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| LANTANA | P Active | 3.00 3.00% x AFC x SC | 05 | 50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP |
| LARGO | PF Active | 2.75 2.75% X AFC X SC; PMAX 95%, FMAX 85 | 05 | VR 55 W/10SC; 25SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SHARE PLAN; 2.75% multiplier for Police hired on or after |

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|--------------------------------|----------------------------------|---------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------|
| LAUDERDALE-BY-THE-SEA (VOL) | F Active | VR > OF \$10/MO X SC OR 2% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| LAUDERHILL | F Active | 3.00 3.00 x AFC x SC | 03 | VR 20SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 1.5%/YR AFTER 3 YRS RET |
| LAUDERHILL | G Active | 2.25 2.25 x AFC x SC | 05 | VR 60 W/15SC; 65 W/10SC; OR 25SC, ANY AGE 1 LIFE ANNUITY | Cliff 10 | NO | DROP |
| LAUDERHILL | P Active | 3.00 3.00% x FMC x SC (MAX 75% FMC) | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 7 | 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 |
| LAUDERHILL (C&M) | G Active | 2.00 2.00% x AFC x SC | 05 | VR 60 W/10SC or Age + SC >= 75 1 LIFE ANNUITY | Cliff 10 | YES | DROP; VESTING = 7 YRS IF HDT BEF 3/1/09 |
| LEESBURG | F Active | 3.00 3.00% x AME x SC | 03 | VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP; SHARE PLAN |
| LEESBURG | G Closed | 2.00 2% x AFC x SC BEF 10/1/08; MAX 45SC | 03 | 65 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | DROP |
| LEESBURG | P Active | 3.00 3.00% x AFC x SC | 05 | VR 52 W/25SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |

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| LIGHTHOUSE POINT | PF Closed | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 50 W/25SC; 60 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 8 | YES | HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET |
| LIVE OAK | F Closed | 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 | SUBSTITUTE PLAN |
| LONGBOAT KEY | F Frozen | 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 0 | YES | DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65 |
| LONGBOAT KEY | G Frozen | 2.75 2.75% X AFC X SC | 05 | VR 55 W/30SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 0 | NO | FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN |
| LONGBOAT KEY | P Frozen | 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 0 | YES | FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR |
| LONGWOOD | PF Active | 3.00 3.00% x AFC x SC | 03 | VR 25SC, ANY AGE; 50 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | |
| 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 |

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| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|------------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|
| 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 for police officers. No COLA for firefighters. |
| 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 |
| MARCO ISLAND | F Active | 3.00 3.00% x AFC x SC + MO SUPP | 05 | VR 25SC, ANY AGE OR 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA = 3%/YR; SHARE PLAN |
| MARCO ISLAND | P Active | 3.00 3.00% x AFC x SC | 05 | VR 25 SC, ANY AGE; 57 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|----------------------------|-------------|-------------------------|------------------------------------|-----|---------------------------------------------------|-----------------------|-----|-----------------------------------------------------------------------|
| | SYS | Pct | Description | | YR | Description | | |
| | Plan Status | | | | Normal Form of Benefit | Years to full vesting | | |
| | | | | | N Description | | | |
| 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 | 3.25 | 3.25% AFC X SC (MAX 81.25%) | 05 | VR 55 W/10SC; 52 W/25SC | Cliff | NO | |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| MEDLEY - GENERAL + ELECTED | G | VR | Variable based on service | 05 | VR REG = 62 OR 35SC; ELECTED = LATER OF 55 OR 8SC | Cliff | YES | Elected: Automatic 100% Vesting, Benefit = \$3,800 x SC |
| | Active | | | | Ot LIFE ANNUITY W/ 20 YEAR CERTAIN | 5 | | |
| MELBOURNE | F | 3.00 | 3.00% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | NO | SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78 |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| 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 [G] | 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 | | |

APPENDIX B - Benefit Data - 9/30/2022

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

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| 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 |
|----------------------------|----------------------------------|-----------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|----------------------------------------------------------------------------------------------|
| 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 | 05 | VR AGE 52 W/ 5SC; DATE WHEN AGE + SC = 70 | Cliff | YES | DROP |
| | Active | | | 3 JOINT/SURVIVOR | 10 | | |
| MIAMI SHORES VILLAGE | G | 2.00 2.00% x AFC x SC; MAX 60% AFC | 03 | VR EARLIER OF AGE 62 OR 30SC, ANY AGE | Cliff | NO | DROP |
| | Active | | | 1 LIFE ANNUITY | 10 | | |
| MIAMI SHORES VILLAGE | P | 2.91 2.91% X AFC X SC, 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 MBRBS) BEF 10/1/89 |
| | Active | | | 1 LIFE ANNUITY | 5 | | |
| MIAMI SPRINGS | PF | 3.00 3.00% 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 | | |

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| 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 |
|----------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|
| MIDWAY FCD | F Active | 4.00 4.00% x AFC x SC | 05 | VR 55 W/10SC; 25 SC NO AGE REQUIREMENT 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | 3.00% multiplier for service before 10/1/2017 |
| MILTON | F Active | 3.85 3.85% X AFC X SC (+SUPP) | 05 | VR 25SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP = \$165/MO |
| MILTON | G Active | 2.50 2.50% X AFC X SC (MAX 100%) | 05 | VR 25SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | |
| MILTON | P Active | 3.10 3.10% x AFC x SC | 03 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | COLA = 1%/YR; Supp to age 65, 3.75% multiplier for SC > 15, 13th check |
| MIRAMAR | F Active | 3.00 3.00% x AFC x SC (MAX 80% AFC) | 03 | VR 25SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; SHARE PLAN |
| MIRAMAR | G Active | VR % AME Var. W/SC @ RET DATE | 03 | VR 20SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY | Cliff 7 | NO | |
| MIRAMAR | P Active | 3.00 3.00% X AME X SC (MAX 75%) | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | 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 |
| MIRAMAR - MANAGEMENT | G Active | VR % FMC Var. W/SC (-OFFSET); MAX 80% FMC | 03 | VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC 3 JOINT/SURVIVOR | Cliff 5 | NO | |

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| 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 |
|------------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|
| MONROE COUNTY | ERP Closed | N/A SUPP FRS OR TRS RED BEN | N/A | VR AGE55 TO 61 W/25 TO 29SC 1 LIFE ANNUITY | N/A N/A | YES | FRS SUPPLEMENT |
| MONROE COUNTY VOL F.F. & EMS | F Active | VR \$15/MO X SC (MIN 10SC, MAX 25SC) | VR | VR 10SC 5 OTHER | Cliff 10 | NO | |
| MONTICELLO | F Active | VR > 2.75% X AFC X SC OR \$25/MO/YR SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MONTICELLO | P Active | 2.75 2.75% X AFC X SC | 05 | VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| MOUNT DORA | F Active | 3.25 3.25% X AFC X SC | 05 | VR 50 W/10SC; 47 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50 |
| MOUNT DORA | G Closed | VR Var. W/CONT PD,SC DTS & CONTRACT | 05 | 60 60 W/7SC 1 LIFE ANNUITY | Cliff 7 | NO | DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97 |
| MOUNT DORA | P Active | 3.25 3.25% X AFC X SC | 05 | 55 Age 52 w/25SC or Age 55 w/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | DROP |
| NAPLES | F Active | 3.00 3.00% X FAC X SC | 05 | VR 25SC, ANY AGE; 55 W/8SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | 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 |

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| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|------------------|----------------|-------------------------|--------------------------------------------|-----|-----------------------------------|-----------------------|-----|-----------------------------------------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR Description | Years to full vesting | | |
| 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 | 3.00% 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 | | |
| 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 | | |

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| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments | |
|-----------------------------------------|----------------|-------------------------|--------------------------------------|------------------------|-----------------------|-----------------------------------|--------|---------------|----------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR | Description | | | Years to full vesting |
| | | | | Normal Form of Benefit | | | | N Description | |
| 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/10SC | Cliff | YES | SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10 |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| 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 | |
| | Closed | | | | | 1 LIFE ANNUITY | 10 | | |
| NORTH MIAMI 748 | P | 3.50 | 3.50% X AFC X SC | VR | VR | 55 W/10SC OR 50 W/20SC | Graded | YES | BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97 |
| | Closed | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| NORTH MIAMI BEACH | G | VR | Varies based on group | 05 | VR | AGE 62 OR 55 W/20SC | Cliff | YES | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| NORTH MIAMI BEACH | PF | VR | 3.00% (P) 3.30% (F) X FMC X SC | VR | VR | AGE 52; 22SC (F) OR 25SC (P) | Cliff | YES | DROP |
| | Active | | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

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| 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 |
|-----------------------------------|----------------------------------|-------------------------------------------------------|-----|------------------------------------------------------------------------------------------------|-----------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------|
| NORTH MIAMI BEACH - MANAGEMENT | G Closed | 2.00 2.00% x AME x SC | 05 | VR SS RET AGE W/4SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 6 | 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 |
| NORTH PORT | F Closed | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; BEN RATE = 3.50% IF HDT BEF 10/12/12 |
| NORTH PORT | P Closed | 3.15 3.15% X AFC X SC | 05 | VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SUPP |
| NORTH RIVER FCD | F Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | HDT BEF 1/1/00 = VESTING: 5 YRS |
| OAKLAND PARK | G Frozen | VR 3.5% X FAME X (0-20)SC +0.5% X FAFC X (20-30)SC | 03 | 62 AGE 62 5 OTHER | Cliff 0 | NO | |
| OAKLAND PARK | PF Closed | 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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | DROP; COLA; F SHARE; P SHARE; VESTING = CLIFF (10 YRS) FOR F HIRED AFT 3/1/13 |
| OCALA | F Active | 3.00 3.00% X AME X SC, MAX 93% AFC | 03 | VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE 5 OTHER | Cliff 10 | YES | DROP |

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|-----------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-------------------------------------------------------------------------------------------------------------------|
| OCALA | G Closed | 2.55 2.55% x AFC x SC | 08 | 65 30SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | NO | SUPP = \$100/MO; Only members within 5 years of retirement as of 9/30/2013 earning future accruals |
| OCALA | P Active | 3.00 3.00% x AFC x SC | 05 | VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP |
| OCEAN CITY-WRIGHT FCD | F Active | 3.00 3.00% X AFC X SC | 03 | VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; SUPP TO AGE 65 |
| OCOEE | G Active | 2.25 2.25% X AFC X SC; MAX 70% AFC | 05 | 62 62 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 7 | NO | HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5-YR VEST; MAYOR/COMM = 9- YR VEST |
| OCOEE | PF Active | 3.25 3.25% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 7 | NO | |
| OKALOOSA ISLAND FCD | F Active | 3.50 3.50% x AFC x SC | 03 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR |
| OKEECHOBEE | 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 | YES | COLA = 0.5% IN ODD-NUMBERED YEARS |

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| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments | |
|-----------------------|----------------|-------------------------|----------------------------------|-----|------------------------|---------------------------------|-------|----------|---------------------------------------------------------|
| | Plan Status | Pct | Description | | YR | Description | | | Years to full vesting |
| | | | | | Normal Form of Benefit | | | | |
| | | | | | N Description | | | | |
| OKEECHOBEE | G | 2.10 | 2.10% x AFC x SC | 05 | VR | 30SC, ANY AGE; 62 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 | | | |
| OKEECHOBEE UTILITY | 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 |
| OLDSMAR | F | 3.125 | 3.125% X AME X SC | 05 | VR | 25SC, ANY AGE; 55 W/10SC | Cliff | YES | FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | | |
| ORANGE COUNTY LIBRARY | G | 2.00 | 2.00% X AMC X SC, MAX 30SC | 05 | VR | LATER OF AGE 65 OR 4 VESTED SC | Cliff | YES | COLA = 2%/YR |
| | Closed | | | | 1 | LIFE ANNUITY | | | |
| ORANGE PARK | F | 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 | | | |
| ORANGE PARK | G | 2.00 | 2.00% X AME X SC | 05 | VR | 65 W/10SC; 62 W/20SC | Cliff | NO | HIS = \$5/YR SC |
| | Active | | | | 1 | LIFE ANNUITY | | | |
| ORANGE PARK | P | 3.00 | 3.00% x AFC x SC + \$100 MO SUPP | 05 | VR | EARLIER OF 55W/10SC OR 52W/25SC | Cliff | YES | |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | | 5 |
| ORLANDO | F | VR | % X AMS Var. W/SC | VR | VR | 20SC, ANY AGE; 47 W/10SC | Cliff | YES | DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC |
| | Active | | | | 2 | LIFE ANNUITY W/ 10 YEAR CERTAIN | | | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|---------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|---------------------------------------------------------------------------------------|
| ORLANDO | G Closed | 2.50 2.50% X FAE X SC, MAX 75% AFC | 03 | VR 25SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | COLA = 2%/YR |
| ORLANDO | P Active | VR Var. W/SC | 03 | VR 20SC, ANY AGE 3 JOINT/SURVIVOR | Cliff 10 | YES | BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55 |
| ORLANDO AVIATION | G Closed | 3.00 3.00% x FAC x SC W/MAX SC | 03 | VR 25SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY | Graded 5 | NO | HDT BEF 9/1/96 = NR: 65 W/3SC |
| ORLANDO UTILITY | G Active | 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 3 JOINT/SURVIVOR | Cliff 5 | NO | COLA contingent on net investment return |
| ORMOND BEACH | F Active | 2.75 2.75% x AFC x SC | 05 | VR 52 W/25SC; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP & BAC-DROP; BEN RATE = 3.37% BEF 1/1/10, 3.34% BTW 1/1/10 & 12/31/13 |
| ORMOND BEACH | G Closed | 2.50 2.50% X AMC X SC | 05 | VR 62 W/5SC; AGE (MIN 55)+SC = 85 1 LIFE ANNUITY | Cliff 5 | NO | DROP |
| ORMOND BEACH | P Active | 2.75 2.75% x AFC x SC | 05 | VR AGE 52 W/ 25SC; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30% |
| OVIEDO | 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 | |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|------------------|-------------|-------------------------|------------------------------------|-----|--------------------------------------------------|-----------------------|-----|---------------------------------------------------------------------------------|
| | SYS | Pct | Description | | YR | Description | | |
| | Plan Status | | | | Normal Form of Benefit | 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 | | |
| PACE FCD | F | 3.25 | 3.25% X AFC X SC | 03 | VR 55 W/8SC OR 52 W/25SC | Cliff | NO | |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| PALATKA | F | 3.35 | 2.50% + 0.85% X FAC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC; 50 W/10SC | Cliff | NO | DROP |
| | Active | | | | 3 JOINT/SURVIVOR | 10 | | |
| PALATKA | G | 2.50 | 2.50% x FAC x SC | 03 | VR 30SC, ANY AGE; 55 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 W/ 10SC | 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 - 9/30/2022

| 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 |
|----------------------------|----------------------------------|----------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------|
| PALM BEACH GARDENS | F Active | 3.00 3.00% X AFC X SC (MAX 75% AFC) | 05 | VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+ |
| PALM BEACH GARDENS | G Closed | 2.50 2.50% x AME x SC | 03 | 62 AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | |
| PALM BEACH GARDENS | P Active | 3.00 3.00% X AME X SC (MAX 100%AME) +SUPP | 05 | VR 52 W/10SC OR 20SC,ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | DROP; SUPP = \$12.50/MO PER YR SC |
| PALM COAST (VOL) | F Active | VR \$65.00 X SC | N/A | VR 62 W/5SC; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | |
| PALM HARBOR FCD | F Active | VR Var. W/ CONT & SC DATE | 03 | VR 55 W/8SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 8 | YES | DROP; COLA = 3%/YR |
| PALM TRAN, INC. (ATU-1577) | G Active | 1.60 1.60% X FAS X SC | 08 | 65 65 W/8SC 1 LIFE ANNUITY | Cliff 8 | NO | |
| PALMETTO | G Active | 2.50 2.50% x AFC x SC | 05 | VR 30SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC |
| PALMETTO | P Active | 3.00 3.00% x AFC x SC (MAX 75%) | 05 | VR 23SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|--------------------|----------------------------------|--------------------------------------------|-----|-----------------------------------------------------------------------------------------------|-----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|
| PANAMA CITY | F Active | 2.90 2.90% AFC x SC (MAX 30SC) + SUPP | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP BEN = \$575/MO TO SS RET AGE |
| PANAMA CITY | P Active | VR Var. W/SC | 03 | VR 23SC, ANY AGE; 50 W/15SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82 |
| PANAMA CITY (SUPP) | G Active | 1.00 1.00% X AME X SC (W/MIN) | 05 | 59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3) 1 LIFE ANNUITY | VR VR | YES | COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC |
| PANAMA CITY BEACH | F Active | 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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP |
| PANAMA CITY BEACH | G Active | 3.00 3.0% x AFC x SC | 05 | VR 50 W/20SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| PANAMA CITY BEACH | P Active | 3.50 3.50% X AFC X SC, MAX 100% AFC | 05 | VR 50 W/20SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| PARKLAND | P Closed | 3.00 3.00% X AFC X SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff N/A | YES | COLA = 2%/YR |
| PASCO COUNTY | ERP Closed | VR Var. W/ RET AGE | 05 | VR 50<AGE<62 & 25<SC<30 1 LIFE ANNUITY | N N/A | N/A | FRS SUPPLEMENT |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|-------------------------|----------------------------------|-------------------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|----------------------------------------------------------------------------------------|
| PEMBROKE PARK COMM SUPP | G | 5.0% 5% X AMC X SC (MAX 20SC) | 01 | VR LATER OF 62 OR: 45C(HDT<10/08) OR 13SC(HDT>10/08) | Cliff | YES | COLA = Consumer Price Index |
| | 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 | 3.00 3.00% x AFC x SC | 05 | VR 20CSC, ANY AGE; 50 W/10CSC | Cliff | YES | 13TH CHK (P ONLY) |
| | Active | | | 5 OTHER | 10 | | |
| PENSACOLA | F | VR Var. %'S PER AFC AMTS & SC | 02 | VR 25SC, ANY AGE; 52 W/10SC | Cliff | YES | DROP |
| | Active | | | 5 OTHER | 10 | | |
| PENSACOLA | G | VR Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000) | 05 | 55 55 W/20SC | Cliff | YES | DROP; HEALTH INS PREM ASST |
| | Closed | | | 5 OTHER | 6 | | |
| PENSACOLA | P | 3.00 3.00% x AFC x SC | 05 | 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; 25SC, ANY AGE | 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/10SC | 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 | | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|----------------------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|--------------------------------------------------------------------------------------|
| PINELLAS PARK | G Active | VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC | VR | VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY | Cliff 10 | YES | DROP; COLA |
| PINELLAS PARK | P Active | 3.00 3.00% X FAMC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09 |
| PLANT CITY | PF Active | 3.00 3.00% x AFC x SC | 05 | VR 52 W/ 25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; 3.75% accrual rate if DOH < 09/27/2016 |
| PLANTATION | G Active | 2.25 2.25% X FAC X SC | 5 | 59 59 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3-YR AFC; 55 W/10SC; |
| PLANTATION | P Active | 2.75 2.75% x AFC x SC | 05 | VR 25VSC, ANY AGE; 52 W/10VSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA |
| PLANTATION (VOL) | F Active | N/A \$60/MO PER YR SC | N/A | VR 20SC, ANY AGE; 55 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | |
| POMPANO BEACH | G Active | VR Var. W/ PLAN 1 (2.75%) OR 2 (2%) | VR | VR 55 W/20CSC; 62 W/3SC 1 LIFE ANNUITY | Cliff VR | YES | VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC) |

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| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------|
| POMPANO BEACH | PF Active | VR Var. W/ POLICE OR FIRE | 03 | VR 47 W/20SC;55 W/10 SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| PORT ORANGE | F Active | 3.00 3.00% X AFC X SC (MAX 80% AFC) | 05 | VR 25 SC any age; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SC BEF 9/25/12: 3.00% BEN RATE, 3- YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP |
| PORT ORANGE | G Closed | 1.60 1.60% x AFC x SC | 05 | VR LATER OF AGE 65 OR 10SC 1 LIFE ANNUITY | Graded 10 | NO | SUPP |
| PORT ORANGE | P Active | 3.00 3.00% x AFC x SC | 05 | 48 48 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP |
| PORT ST. LUCIE | P Active | 3.27 3.27% x AFC x SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | DROP |
| PUNTA GORDA | F Active | 3.00 3.00% X AFC X SC | 03 | VR 25SC OR AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | FOR HDT BEF 10/1/12: BEN RATE = 3.50% |
| PUNTA GORDA | G Closed | 3.00 3.00% X AFC X SC | 05 | 60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------|
| PUNTA GORDA | P Active | 3.00 3.00% X AFC X SC | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | FOR HDT BEF 12/18/13: BEN RATE = 3.50%, NORM RET = 55 OR 45 W/20SC |
| QUINCY | PF Active | 2.50 2.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | BEN RATE FOR SC BEF 4/10/07 = 1.70%; DIFF DEATH BENEFITS IF HDT BEF 12/31/99 |
| RIVIERA BEACH | F Closed | 3.00 3.00% X AFC X SC | 02 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| RIVIERA BEACH | G Closed | 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 1 LIFE ANNUITY | Graded 10 | NO | DROP |
| RIVIERA BEACH | P Active | 3.00 3% X AFC X SC; MAX 70% AFC | 02 | VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP |
| ROCKLEDGE | F Active | 2.75 2.75% X AFC X SC | 05 | VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC |
| ROCKLEDGE | G Active | 2.75 2.75% X AMC X SC (MAX 30SC) | 05 | 65 65 W/10SC 1 LIFE ANNUITY | Cliff 10 | NO | |
| ROCKLEDGE | P Active | 3.00 3.00 X AMC X SC UP TO 25 | 05 | 52 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |

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| 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 |
|-------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|---------------------------------------------------------------------------|
| SAFETY HARBOR | F Active | 3.00 3.00% x AFC x SC | 05 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 2%/YR |
| SAINT AUGUSTINE | 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 | DROP |
| SAINT AUGUSTINE | G Active | 2.50 2.50% X AFC X SC, MAX 35SC | 05 | VR 65 W/55SC; 60 W/10SC; 55 W/25SC 5 OTHER | Cliff 10 | NO | BAC DROP |
| SAINT AUGUSTINE | P Active | 3.00 3.00% x AFC x SC | 05 | VR 55 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = MAX 3% |
| SAINT CLOUD | G Active | 3.00 3.00% X AFC X SC | 05 | VR 30SC, ANY AGE; 60 W/55C 1 LIFE ANNUITY | Cliff 5 | NO | DROP |
| SAINT CLOUD | PF Active | 3.75 3.75% x AFC X SC +ADD'L FRACTION | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| SAINT JOHNS RIVER PW PK | G Closed | VR Var. W/SC, SS, AFC & HDT | 03 | VR 30SC, ANY AGE; 55 W/20SC; 65 W/55C 3 JOINT/SURVIVOR | Cliff 5 | YES | BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT |
| SAINT LUCIE COUNTY FCD | F Active | 3.00 3.00% X FAS X SC +SUPP | 04 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | DROP; Supplemental benefit = age-based factor x SC |
| SAINT LUCIE COUNTY FCD | G Active | 3.00 3.00% x FAS x SC (MAX 100% FAS) | 05 | VR 25SC, ANY AGE; 60 W/55C 1 LIFE ANNUITY | Cliff 5 | NO | DROP |

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| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|-----------------------------------------------------------------------------------------------|-----------------------------------------------|-----|-------------------------------------------------------------------------------------------------------|
| SAINT PETE BEACH | F Active | 3.40 3.40% X AFC X SC | 05 | VR AGE 55 W/ 10 SC; AGE 52 W/ 25SC; 30SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA |
| SAINT PETE BEACH | G Active | 1.00 1.00% X AFC X SC | 05 | VR 30SC, ANY AGE; 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR |
| SAINT PETE BEACH | P Closed | VR Var. W/SC & HDT (MAX 90% AFC) | 05 | VR AGE 55 OR 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | DROP |
| SAINT PETERSBURG | F Active | 3.00 3.00% X AMS X SC | 03 | VR 25SC, 50 W/10SC, AGE 55, 20SC < AGE 50 (DEF TO 50) 3 JOINT/SURVIVOR | Graded 10 | YES | PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS |
| SAINT PETERSBURG | G Active | 2.00 2.00% x AFC x SC | 05 | VR 60 W/10SC, 55 W/25SC, 51 W/30SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 17 | YES | DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00 |
| SAINT PETERSBURG | P Active | 3.00 3.00% x AMC x SC | 03 | VR AGE 55 OR 25SC 1 LIFE ANNUITY | Graded 10 | YES | PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS |

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| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|-------------------------------|----------------|-------------------------|-------------------------------|-----|---------------------------------------|-----------------------|-----|-----------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR Description | Years to full vesting | | |
| | | | | | Normal Form of Benefit | | | |
| | | | | | N Description | | | |
| 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 | | |
| 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 | 2.00 | 2.00% x FAC x SC | 04 | VR 65 W/10SC OR 30SC, ANY AGE | Cliff | 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 | Cliff | YES | |
| | Closed | | | | 1 LIFE ANNUITY | 5 | | |

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|--------------------------------------------------|----------------------------------|------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------------------|
| SARASOTA-MANATEE AIRPORT | G Closed | VR 2.25% x AFC x SC (annual benefit max of \$15,000) | 05 | 62 62 W/2 CALENDAR YRS SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | |
| SATELLITE BEACH | G Closed | 2.00 2.00% X AME X SC | 03 | 62 62 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97 |
| SATELLITE BEACH | PF Active | 3.00 3.00% x AME x SC | 03 | 52 52 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | |
| SEBASTIAN | P Active | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| SEBRING | F Closed | 3.00 3.00% x AFC x SC (MAX 90%) | 03 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| SEBRING | P Closed | 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) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98) |
| SEMINOLE | F Active | 3.00 3.00% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G Closed | VR Var. W/AC AMT, NEW/OLD PLAN | 05 | VR 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | NO | NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11 |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|---------------------------------------------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|----------------------------------------------------------------------------------------------------|
| SOUTH MIAMI [GP] | G Active | 2.25 2.25% X FMC X SC | 05 | 60 60 W/10SC 1 LIFE ANNUITY | Cliff 10 | 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) |
| SOUTH MIAMI [GP] | P Active | 3.00 3.00% X FMC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY | Cliff 10 | YES | COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03 |
| 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 |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|------------------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|----------------------------------------------------------------------|
| STARKE | G Active | VR % Var. W/ ELECTED OR NOT | 05 | VR 35SC OR 65 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 |
| STARKE | P Active | 3.75 3.75% x AFC x SC; MAX 100% AFC | 03 | VR 25SC, ANY AGE; 55 W/10SC (MAX AGE 60) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | |
| SUNRISE | F Active | VR % AFC & SC Var. W/BEF OR AFT 10/01 | VR | VR 45 W/25SC, 47 W/20SC, 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| SUNRISE | G Active | VR Var. W/ EMPLOYEE GROUP | VR | VR AGE & SC - VR W/ NON-MGR & MGR 1 LIFE ANNUITY | Cliff 6 | NO | HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6-YR VESTING |
| SUNRISE | P Active | 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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; SUPP; 13TH & 14TH CHECK |
| SURFSIDE [GP] | G Active | VR Var. W/SC DT & EE CONTRIB RATE | 05 | VR 62 W/15SC; 65 W/10SC 1 LIFE ANNUITY | Graded 10 | YES | COLA = 1.50%/YR; TOWN MGR = 64 W/7SC |
| SURFSIDE [GP] | P Active | VR Var. W/SC DT & EE CONTRIB RATE | 03 | VR 25SC, ANY AGE; 52 W/20SC, 62 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | DROP; COLA= 1.5%/YR |
| SWEETWATER | P Active | 3.00 3.00% x AC x SC | 05 | 50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|-------------------|----------------------------------|--------------------------------------------|-----|------------------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------|
| TALLAHASSEE [GPF] | F Active | VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC | 03 | VR 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | YES | COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP |
| TALLAHASSEE [GPF] | G Active | 2.25 2.25% X AFC X SC;3%ELECTD;2%MILTRY | 05 | VR 33 SC;65 W/5 SC 5 OTHER | Cliff 5 | YES | HIS; DROP |
| TALLAHASSEE [GPF] | P Active | VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC | 03 | VR 25SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | YES | COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP |
| TAMARAC | F Active | VR Var. W/TOTAL YRS CSC | 05 | VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 8 | YES | DROP; SUPP |
| TAMARAC | G Active | 2.60 2.60% x AFC x SC | 05 | VR 55 W/30SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | DROP |
| TAMARAC | P Closed | 3.00 3.00% X AME X CSC | 05 | VR 57 W/5SC; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 5 | NO | SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK |
| TAMARAC - ELECTED | G Active | VR Var. W/ EMPLOYEE GROUP | 05 | VR 60 W/5SC; 57 W/20SC; 55 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 5 | YES | COLA = 2%/YR |
| TAMPA | G Active | 1.20 1.20% X AMC X SC | 03 | 62 62 W/6SC 1 LIFE ANNUITY | Cliff 6 | YES | DIV A (HDT BEF 10/1/81) = BEN RATE: 2% (+0.5% FOR SC>15), NR: 55 W/6SC; DROP |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|---------------------------------------------------------------------|
| TAMPA | PF Active | 3.15 3.15% X AME X SC, MAX 100% AFC | 03 | VR 20SC, ANY AGE; 46 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP; 13TH CHK |
| TAMPA PF (STAFF) | G Active | 2.50 2.50% x AFC x SC | 03 | VR 62 W/10SC; RULE OF 80 5 OTHER | Cliff 10 | YES | COLA = 1.20%/yr |
| TARPON SPRINGS | F Active | 3.25 3.25% x AFC x SC | 05 | VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | 3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS RET |
| TARPON SPRINGS | P Active | 3.00 3.00% x AME x SC (MIN \$450/MO) | 05 | VR 25SC, any age; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | COLA = 2.1% EVERY 5 YRS |
| TAVARES | F Closed | 3.00 3.00% X AFC X SC | 05 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | BEN RATE = 2.00% FOR SC BEF 10/1/96 |
| TAVARES | P Closed | 3.00 3.00% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | DROP |
| TEMPLE TERRACE | F Active | 3.50 3.50% x AFC x SC | 04 | VR 20SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | BEN RATE BEF 6/1/01 = 3.00% |
| TEMPLE TERRACE | P Active | 3.25 3.25% X AFC X SC (MAX 90%) | 03 | VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | BEN RATE = 3.50% FOR HIRES BEF 10/1/11 |
| TEQUESTA | G Active | 2.00 2.00% X AFC X SC, MAX 100% AFC | 05 | VR 30SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | NO | |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP SYS | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|-------------------------------|----------------|-------------------------|-----------------------------|-----|-----------------------------------|-----------------------|-----|----------------------------------------------------------------------------------------------------------------|
| | Plan Status | Pct | Description | | YR Description | | | |
| | | | | | Normal Form of Benefit | Years to full vesting | | |
| | | | | | N Description | | | |
| TEQUESTA [PF] | F | 2.75 | 2.75% 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 |
| | Active | | | | 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 | | |
| 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 | 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 | | |
| 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 | | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|--------------------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|---------------------------------------------------------------------------------------|
| VENICE | F Closed | 2.75 2.75% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | SUPP = \$175/MO; 3.50% x AFC x SC if eligible for NRD on or before 10/1/2014 |
| VENICE | P Closed | 2.75 2.75% X AFC X SC +\$175/MO SUPP | 05 | VR 25SC, ANY AGE; 52 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | NO | SUPP = \$175/MO |
| VERO BEACH | F Closed | 3.00 3.00% X FAC X SC + \$25 X SC | 03 | VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | A/D 13TH CK; COLA = 2%/YR |
| VERO BEACH | G Frozen | 1.60 1.60% X ABMC X SC | 05 | 65 65 W/5SC 1 LIFE ANNUITY | Cliff 5 | YES | BEN RATE FOR ACCR BEF 10/1/10 = 2.25% |
| VERO BEACH | P Active | 3.00 3.00% X AMS X SC (+\$5 X SC) | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| VILLAGE OF NORTH PALM BEACH | G Active | VR % Var. W/ CONT & SC | 05 | VR 60 OR 65 W/9SC (AGE VR W/HDT, CONT) 1 LIFE ANNUITY | Graded 9 | YES | COLA = VR W/HDT & CONTRIB PD |
| VILLAGE OF NORTH PALM BEACH | PF Active | 2.75 2.75% x AFC x SC | 05 | VR AGE 55; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 10 | YES | |
| VILLAGE OF PALM SPRINGS | G Closed | 2.50 2.50% X FAE X SC, MAX 25SC | 05 | 62 62 W/5SC 1 LIFE ANNUITY | Graded 10 | YES | COLA BASED ON CPI (0% TO 3%/YR) |
| VILLAGE OF PALM SPRINGS | PF Closed | 3.00 3.00% x AFC x SC | 05 | VR 50 W/15SC; 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | YES | |

APPENDIX B - Benefit Data - 9/30/2022

| 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 |
|----------------------|----------------------------------|--------------------------------------------|-----|----------------------------------------------------------------------------------------|-----------------------------------------------|-----|------------------------------------------------------------------------------------------------|
| VOLUSIA COUNTY (VOL) | F Active | VR \$20/MO X SC, MAX 35SC | N/A | VR 35SC, ANY AGE; 55 W/10SC 1 LIFE ANNUITY | Cliff 10 | YES | |
| WAUCHULA | GP Active | 2.50 2.50% X AFC X SC (MAX 40SC) | 03 | VR 30SC, ANY AGE; 60 W/6SC 1 LIFE ANNUITY | Cliff 6 | YES | SUPP |
| WEST MANATEE FCD | F Active | 3.50 3.50% x AFC x SC | 05 | VR 55 W/6SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff 6 | YES | DROP; SUPP = \$5 X SC PER MO |
| WEST MELBOURNE | P Active | 3.00 3.00% x AFC x SC | 05 | VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded 10 | NO | DROP, SUPP & COLA (PRO RATA PORTION OF 2%/YR) FOR HDT BEF 1/1/11 |
| WEST PALM BEACH | F Active | 3.00 3.00% x AFC x SC | 03 | VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC 5 OTHER | Cliff 10 | YES | DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12 |
| WEST PALM BEACH | G Closed | VR Var. W/ CONTRIB OR NON-CONTRIB | 03 | VR AGE 60; 55 W/25SC; 30SC, ANY AGE 1 LIFE ANNUITY | Cliff ALL 100% VESTED | YES | ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97) |
| WEST PALM BEACH | P Active | 3.00 3.00% x FAS x SC | 03 | VR 25CSC; 55 W/10SC; 50 W/20SC 3 JOINT/SURVIVOR | Cliff 10 | 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 |

APPENDIX B - Benefit Data - 9/30/2022

| City or District | TYP | Retirement Benefit Rate | | AFC | Normal Retirement Age | Vesting Schedule | COL | Comments |
|---------------------|-------------|-------------------------|-------------------------------|-----|---------------------------------------|------------------|-----|-------------------------------------------------------------------|
| | SYS | Pct | Description | | YR | Description | | |
| | Plan Status | | | | Normal Form of Benefit | | | |
| | | | | | N Description | | | |
| WILLISTON | G | 2.25 | 2.25% X AME X SC | 05 | 62 62 W/5SC | Cliff | NO | |
| | Active | | | | 1 LIFE ANNUITY | 5 | | |
| WILLISTON | P | 3.00 | 3.00% x AME x SC | 05 | VR 30SC, ANY AGE; 55 W/6SC; 52 W/25SC | Cliff | NO | |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| WILTON MANORS (VOL) | F | VR | \$56/MO X SC (\$50 BEF 11/06) | VR | VR 50 W/20SC; AGE 55 | Cliff | NO | |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WILTON MANORS [GP] | G | 3.00 | 3.00% x AMC x SC + SUPP | 03 | VR 20SC, ANY AGE; 60 W/5SC | Graded | YES | DROP; SUPP |
| | Closed | | | | 1 LIFE ANNUITY | 15 | | |
| WILTON MANORS [GP] | P | 3.00 | 3.00% x AMC x SC + SUPP | 03 | VR 20SC, ANY AGE; 60 W/5SC | Graded | YES | DROP; SUPP |
| | Closed | | | | 1 LIFE ANNUITY | 15 | | |
| WINTER GARDEN | G | 2.50 | 2.50% x AFC x SC | 03 | VR 30SC, ANY AGE; 62 W/5SC; AGE 70 | Cliff | NO | |
| | Active | | | | 1 LIFE ANNUITY | 5 | | |
| WINTER GARDEN | PF | 3.00 | 3.00% AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/6SC | Cliff | NO | |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 6 | | |
| WINTER HAVEN | F | 3.80 | 3.80% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC | Cliff | YES | DROP; COLA = 0.5% EACH YR FOR 10 YRS |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WINTER HAVEN | G | 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 |
| | Closed | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |
| WINTER HAVEN | P | 3.50 | 3.50% X AFC X SC | 05 | VR 25SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | YES | COLA = 0.5%/YR FOR 10 YRS |
| | Active | | | | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN | 10 | | |

APPENDIX B - Benefit Data - 9/30/2022

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

| | | | | | | | |
|------------------------------|-----|---------------------------|-----|---------------------------|-----|------------------|-----|
| Gen. Plans (G,GS,LG): | 158 | 1.00 - 1.99% | 23 | 1-Yr. AFC | 2 | | |
| Police Plans: | 135 | 2.00% | 25 | 2-Yr. AFC | 20 | Offer COL | 236 |
| Fire Plans: | 134 | 2.01 - 2.99% | 81 | 3-Yr. AFC | 106 | No COL | 251 |
| GPF Plans: | 7 | 3.00% | 178 | 4-Yr. AFC | 5 | | 487 |
| GP Plans: | 4 | 3.01 - 3.99% | 72 | 5-Yr. AFC | 320 | | |
| PF Plans: | 42 | 4.00 - 5.00% | 9 | 6-Yr. AFC | 1 | | |
| ERP Plans: | 6 | Variable and other | 94 | 8-Yr. AFC | 5 | | |
| HIS Plans: | 0 | N/A | 5 | All Yrs. AFC | 2 | | |
| CO Plans: | 1 | | 5 | Variable and other | 15 | | |
| | | | 487 | N/A | 11 | | |
| | 487 | | | | 487 | | |

Appendix B2 (Continued)

ADDED BENEFIT DATA

| Headings | Information Provided |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City or District | Plan Sponsor (Name of City, Special District, or School Board). |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Disability Benefits 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. |
| Death Benefits Y | Does plan provide death benefits? Y = Yes; N = No |
| Death Benefits Description | Plan provisions if member dies prior to normal retirement. |
| Early Retirement Benefits | Does plan contain an early retirement provision? Y = Yes; N = No |

| | |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Y | |
| 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 B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-----------------------------|------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------|
| 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-Y VESTED = REF W/ 5% INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| 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 B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-----------------------|------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------|
| 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/6SC; 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 |
| 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|----------------------|------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------|
| 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 N = REF W/O INT | 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 |
| 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|--------------------|------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------|
| 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 |
| 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 |
| 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/10SC; 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|--------------------------|------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------|
| 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 NRD | 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 |
| 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 N 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|--------------------------|------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------|---------------|
| 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 |
| 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, 3% reduction from normal ret date to early ret date | 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|------------------------------|------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------|
| HAINES CITY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| HALIFAX HOSPITAL | G | Y W/10SC; ACCR BEN (MIN 25% AC BEF OFFSET W/ FRS BEN) | Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY) | Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62 | No |
| HALLANDALE BEACH | G | N NONE SPECIFIED | Y > OF ACCUM CONT OR MONTHLY BEN TO SPOUSE (JT & 50% SURV; 55W/20SC REQ'D) | Y 55 W/20SC, ACCR BEN REDUCED 6 2/3%/YR PRIOR TO NRD (MAX 5 YRS EARLY) | Yes |
| HALLANDALE BEACH | PF | Y ILOD=75% PAY - 64%SS, 33%WC, ETC (MIN 42% COMP); REG=W/10SC, ACCR BEN - 64%SS (MIN 25%, MAX 50%FAC) | Y ILOD = ACCR BEN (MIN 30% BASIC COMP); REG = W/10SC, ACCR BEN | Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52 | Yes |
| HALLANDALE BEACH PM | G | Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB | Y > SINGLE SUM OR SURVIVOR DEATH BEN | Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS | Yes |
| HALLANDALE BEACH PM (EXCESS) | G | Y W/10PMSC; ACCR BEN OFFSET BY SS DISB | Y > SINGLE SUM OR SURVIVOR DEATH BEN | Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS | Yes |
| HAVANA | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y W/10SC; ACCR BEN, REF OR INS | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR BEFORE NRD | No |
| HIALEAH | GPF | Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC) | Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY) | Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED | Yes |
| HIALEAH - ELECTED | G | N NONE PROVIDED | Y COMPUTED AS NORM RET W/LIMITED PERIOD | N NONE SPECIFIED | No |
| HIALEAH GARDENS | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| HILLSBOROUGH COUNTY | ERP | N NONE AVAILABLE | N NONE AVAILABLE | Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62 | No |
| HOLLEY-NAVARRE FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA | No |
| HOLLY HILL | F | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN | Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF | Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| HOLLY HILL | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|------------------------------|------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------------|
| 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 |
| 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 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% SURV | Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS | No |
| KEY BISCAZYNE | 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-----------------------------|------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------|
| KEY WEST | G | Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC) | Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB | Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR | Yes |
| KEY WEST | PF | Y ILOD = > OF 42% AMC, MO BEN FROM PVAB, OR MO BEN FROM 18X AMC; REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 18X FMC OR 100X NRB | Y 50 W/10SC; ACCR BEN REDUCED IN AN ACTUARIAL EQUIV MANNER (MAX 3%/YR) | Yes |
| KEY WEST HOUSING | G | Y W/5SC; ACCR BEN (MIN 20% AVG BASIC COMP FOR FINAL 3 YRS); OFFSET W/ WC, ETC | Y ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19) | Y 20SC OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60 | Yes |
| KEY WEST UTILITY | G | Y W/10SC = ACCR BEN (MIN 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC | Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP) | Y 20SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| KISSIMMEE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y W/5SC; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN | Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| KISSIMMEE | G | Y W/2CS, ACCR BEN; ILOD = MIN 42% FAC, REG = MIN 25% FAC; OFFSET W/ SS, WC, ETC | Y W/5CS, MO ANNUITY BASED ON > OF (1) PVAB OR (2) < OF 24X AVG COMP & 100X NRB | Y 55 W/10CS; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 60, + \$100/MO TO AGE 65 (\$25/MO AFTER) | Yes |
| 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/15SC; 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|---------------------|------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------|
| LAKE CITY | G | Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC | Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT | Y 52 W/10SC (NON-ELEC) OR 52 W/8SC (ELEC); ACCR BEN REDUCED FROM AGE 62 | Yes |
| LAKE CITY | P | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET BY WC IF NECESSARY | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED) | Yes |
| LAKE HELEN | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC | Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| LAKE MARY | F | Y ILOD = ACCR BEN (MIN 50% SAL); REG = W/5SC, ACCR BEN (MIN 25% SAL) | Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV OF PVAB OR 10% SAL; REG = W/5SC, 50% OF ILOD BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| LAKE MARY | P | Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR BEN; NON-VESTED: CONTRIB REF | Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD Y 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 = Y 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 BEACH | 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 BEACH | G | Y ILOD = ACCR BEN (MIN 20SC) W/ OFFSETS; REG = W/10SC, ACCR BEN | Y ILOD = CONTRIB REF + VR % AMONG SP AND/OR N CH OR PARENT; REG = W/10SC, ACTUARIAL EQUIV OF ACCR BEN | N NONE PROVIDED | Yes |
| LAKE WORTH BEACH | 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|------------------|------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------|
| 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 |
| 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 @ N 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 | Yes |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|------------------------------|------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------|
| MARCO ISLAND | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| MARIANNA | F | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y W/10SC, ACCR BEN, REF OR INS | Y 50 W/10SC, ACCR BEN REDUCED | No |
| MARIANNA | P | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| MARTIN COUNTY | ERP | N NONE SPECIFIED | N NONE SPECIFIED | Y BENEFIT=FRS EARLY RET REDUCT | No |
| MEDLEY | P | Y ILOD = ACCR BEN @ 2.5% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2.5% (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | 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 | 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 [G] | 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 [G] - 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|----------------------------|------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------|
| MIAMI - GESE | GS | Y ILOD = ACCID: 2/3 (AFC OR FINAL COMP), SICK: 90% AB OR 40% FAC; REG = W/10SC, 90% AB OR 30% FAC | Y ILOD = 50% AFC + CONTRIBS; REG = W/3SC, LUMP SUM = CONTRIBS + 50% COMP; OPTIONAL SP BEN IF RET ELIG | Y W/20SC; ACCR BEN ACTUARIALLY REDUCED FROM EARLIEST NRA | Yes |
| MIAMI - GESE (EXCESS) | GS | N SUPPLEMENTAL BENEFITS ONLY | N SUPPLEMENTAL BENEFITS ONLY | N SUPPLEMENTAL BENEFITS ONLY | No |
| MIAMI - GESE (STAFF) | GS | N NONE SPECIFIED | N NONE SPECIFIED | N NONE SPECIFIED | Yes |
| MIAMI - OFF-STREET PARKING | G | N NOT APPLICABLE | Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT) | N NOT APPLICABLE | No |
| MIAMI BEACH | G | Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.) | Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.) | Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED | Yes |
| MIAMI BEACH | PF | Y ILOD=AB, MIN:85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN | Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, N 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 early); not eligible = refund employee contributions 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|------------------------------|------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------|
| MIRAMAR | F | Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC) | Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR BEN, NON-VESTED: REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MIRAMAR | G | N NOT APPLICABLE | Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT | Y 55 W/7'SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD | Yes |
| MIRAMAR | P | Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME) | Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| MIRAMAR - MANAGEMENT | G | N NONE PROVIDED | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55 | Yes |
| MONROE COUNTY | ERP | N NONE | N NONE | Y BEN = FRS OR TRS RED BENEFIT | No |
| MONROE COUNTY VOL F.F. & EMS | F | N NONE SPECIFIED | Y VESTED = PVVB | N NONE SPECIFIED | No |
| MONTICELLO | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) OR CONTRIB REF; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| MONTICELLO | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y >10SC = ACCR BEN; <10SC = REF W/O INT | Y 50 W/10SC, REDUCED ACCR BEN | No |
| MOUNT DORA | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN; NON-VESTED = REF W/INT; Y 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|--------------------------------|------------|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------|
| NORTH MIAMI BEACH | G | Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD | Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB | Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED | Yes |
| NORTH MIAMI BEACH | PF | Y ILOD = ACCR BEN (MIN 60% FMC) | Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR | Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |
| NORTH MIAMI BEACH - MANAGEMENT | G | Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT | Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY | Yes |
| NORTH PORT | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| NORTH PORT | P | Y ILOD = ACCR BEN @ 2% RATE (MIN 60% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN) | Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR | 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 |
| OCOE | G | N NONE SPECIFIED | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED | Yes |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-----------------------|------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------|
| OCOEE | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FROM AGE 50 TO 45 | Yes |
| OKALOOSA ISLAND FCD | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | No |
| OKEECHOBEE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% RATE OR 25% AFC | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| OKEECHOBEE | G | Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55 | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| OKEECHOBEE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC, OR 25% AFC | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| OKEECHOBEE UTILITY | G | Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55 | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| OLDSMAR | F | Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC | Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = Y VESTED: 50% ACCR BEN, NON-VESTED: CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | No |
| ORANGE COUNTY LIBRARY | G | N NONE PROVIDED | Y REF W/ INT | Y 55 W/9SC; ACCR BEN REDUCED BY 5%/YR PRIOR TO NR | No |
| ORANGE PARK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = ACCR BEN REDUCED ACTUARIALLY; NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| ORANGE PARK | G | N NONE SPECIFIED | Y MARRIED = 50% JT & SURV ANNUITY; UNMARRIED = 10-YR CERTAIN ACCR BEN | Y 55 W/10SC; ACCR BEN REDUCED BY (1/15)/YR FOR 1ST 5 YRS AND (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD | No |
| ORANGE PARK | P | Y ILOD=50%PAY @ DT OF DISAB ; REG=W/10SC, 25%PAY @ DT OF DISAB: + PROV; MIN=2%AME X SC | Y ILOD=50% PAY; REG W/10SC OR SERVICE CONNECTED W/NO SPOUSE OR DEP CHILDREN=ACCRUED BENEFIT | Y 45W/10SC; ACCR BEN (EXCLUDING \$200MO SUPP), RED 3%/YR EARLY RET PRECEDES NORM RET | 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 B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | 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 |
| PACE FCD | F | 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/8SC, REDUCED ACCR BEN | No |
| PALATKA | F | Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD & REG W/7SC = TO SP: 75% ACCR BEN (ILOD MIN = 35% FAC) | N NONE SPECIFIED | Yes |
| PALATKA | G | Y ILOD = ACCR BEN (MIN 45% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD = 75% ACCR BEN TO SP (MIN 35% FAC); REG = W/7SC, 75% ACCR BEN PD TO SP @ MBR'S NRD | N NONE SPECIFIED | Yes |
| PALATKA | P | Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC) | Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD MIN = 35% FAC); NO SP = 10-YR ACCR BEN | N NONE SPECIFIED | Yes |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|----------------------------|------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------|
| 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 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 W/10SC, 6% reduction prior to age 62 | No |
| PALMETTO | G | Y VESTED = ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 55 W/10SC (5SC IF HDT BEF 1/1/95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PALMETTO | P | Y ILOD = ACCR BEN ACTUARIALLY REDUCED (MIN 62% AFC); REG = ACCR BEN ACTUARIALLY REDUCED (MIN VR W/ SC) | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PANAMA CITY | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/1SC, ACCR BEN (MIN 25% AFC) | Y VESTED = > OF PVAB OR 3X SAL; NON-VESTED = 3X SAL | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50 | Yes |
| PANAMA CITY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL | Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-------------------------|------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------|
| 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 |
| PERRY | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|------------------|------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------|
| PINELLAS PARK | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC) | Y ILOD = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF | Y W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PINELLAS PARK | G | Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/5SC, ACCR BEN (MIN 25% AMC) | Y ILOD = > OF 50% SAL @ DEATH OR 50% AMC; REG = W/10SC, JT&SURV ACCR BEN | Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PINELLAS PARK | P | Y ILOD = ACCR BEN (MIN 42% FAMC); REG = W/5SC, ACCR BEN (MIN 25% FAMC) | Y ILOD = MO BEN, > OF 50% TOTAL EARN FOR PRIOR YR OR 50% FAMC; REG = VESTED: ACCR BEN | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PLANT CITY | PF | Y ILOD = ACCR BEN @ 3% RATE (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% RATE | Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |
| PLANTATION | G | Y ILOD = 70% COMP - SS, ETC; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN | Y ILOD = 55 W/10SC, ACCR BEN OR 1.5-2X ACCUM CONT NOW; REG = ACCR BEN | Y 25SC, ANY AGE OR 50 W/15SC, ACCR BEN REDUCED 3%/YR (TIER 1 = 2%/YR) | Yes |
| PLANTATION | P | Y ILOD = 70% PAY - SS, WC, ETC; REG = W/5VSC, SAME BEN AS ILOD | Y VR W/ REG OR ILOD, RET ELIG, VESTING | Y 50 W/10VSC OR 45 W/15VSC; ACCR BEN REDUCED 3%/YR EARLY | Yes |
| PLANTATION (VOL) | F | Y ACCR BEN (MIN \$100/MO); REG REQ 10SC | Y W/7SC, ILOD & REG = LUMP SUM (> OF PVAB OR \$300/YR SC) OR 10-YR ACCR BEN | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 TO 50 | No |
| POMPANO BEACH | G | Y ILOD = 60% EARNINGS; REG = W/10SC, ACCR BEN (MIN 25% EARNINGS) | Y RET ELIG = 10-YR ACCR BEN; OTHERWISE 1X ANNUAL EARNINGS (OVER 4 YRS) + REF W/INT | Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS | Yes |
| POMPANO BEACH | PF | Y VARIES W POLICE OR FIRE | Y ILOD = VR;REG= VR BASED ON SC | Y 20 SC OR 50W/10 SC; RED BENEF | Yes |
| PORT ORANGE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/10SC (40 W/10SC IF HDT BEF 12/4/12); ACCR BEN ACTUARIALLY REDUCED | Yes |
| PORT ORANGE | G | Y VR BASED ON SC, AND ILOD OR REG | Y 10-YR CERT MONTHLY ANNUITY BASED ON APV OF ACCR BEN (MIN APV = 2 X SAL, MAX APV = 100 X NRB) | Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| PORT ORANGE | P | Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS | Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY) | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| PORT ST. LUCIE | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | Yes |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

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

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-------------------------|------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------|
| 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 |
| 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 50W/10SC; 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-------------------------------|------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------|
| SANFORD | P | Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS ACT = 80% AFC); REG = W/5SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (ILOD MIN 40% AFC); NON-VESTED = CONTRIB REF + 5% PD BY CITY | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| SANIBEL | G | N NONE PROVIDED | Y W/5SC; 50% OF ACTUARIALLY REDUCED ACCR BEN | Y 60 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | Yes |
| SANIBEL | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF | Y 50 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD | Yes |
| SARASOTA | F | Y ILOD = ACCR BEN (MIN 75% AC); REG = 2.5% AC X SC | Y ILOD & REG = ACCR BEN (ILOD = MIN 25SC) | Y 50 W/10SC; 2.5% X SC | No |
| SARASOTA | G | Y <10SC = REF W/ INT; >10SC = ACCR BEN OFFSET W/ WC, SS, ETC | Y W/10SC = LIFE ANNUITY BASED ON APV OF ACCR BEN (OR LUMP SUM); <10SC = REF W/ INT | Y 55 W/10SC; ACCR BEN REDUCTION VR W/ SC & AGE | Yes |
| SARASOTA | P | Y ILOD = ACCR BEN (MIN 25SC); REG = ACCR BEN @ 2.5% FAC (MAX 40SC) + CHILD BEN | Y ILOD = ACCR BEN (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NR | N NONE PROVIDED | Yes |
| SARASOTA MEMORIAL HEALTH CARE | G | Y ACCR BEN @ DT OF DISB | Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN | Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| SARASOTA-MANATEE AIRPORT | G | Y ACCR BEN (REDUCED IF EARLY) | Y VR W/ AGE & SC | Y 55 W/2 CALENDAR YRS SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 2 YRS PRIOR TO NR | No |
| SATELLITE BEACH | G | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); BEN OFFSET BY WC, ETC | Y VESTED = 10-YR CERTAIN ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 35SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD | Yes |
| SATELLITE BEACH | PF | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET BY WC, ETC | Y VESTED = 10-YR CERTAIN ANNUITY (REDUCED IF EARLY); NON-VESTED = REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA | Yes |
| SEBASTIAN | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|---------------------------------------------------------------|------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------|
| 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 50 W/10SC = ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| SOUTHERN MANATEE FCD | G | Y W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | Yes |
| STARKE | F | Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC | Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| STARKE | G | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC | Y W/15S; 100% JT&SURV ACCR BEN | Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD | Yes |
| STARKE | P | Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC | Y VESTED = ACCR BEN (100% JT & SURV) | 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-------------------|------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------|
| SURFSIDE [GP] | P | Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN | Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD | Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD | Yes |
| SWEETWATER | P | Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL) | Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT | Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD | No |
| TALLAHASSEE [GPF] | F | Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN | Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG | Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD | Yes |
| TALLAHASSEE [GPF] | G | Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC | Y GREATER OF:50% BASE SALARY; CONTRIB REFUND; OR \$50,000 | Y W/ 28SC;58 W/ 5SC-REDUCED | Yes |
| TALLAHASSEE [GPF] | P | Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN | Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG | Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD | Yes |
| TAMARAC | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB | Y VESTED = ACCR BEN; NON-VESTED = REF W/INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 | Yes |
| TAMARAC | G | Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA | Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT | Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62 | Yes |
| TAMARAC | P | Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC | Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR | No |
| 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-------------------------------|------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------|
| TARPON SPRINGS | P | Y ILOD = 50% AME; REG = W/10SC, ACCR BEN (MIN 25% AME) | Y ILOD = 50% AME TO SP; REG = VESTED: 25% AME TO SP, NON-VESTED: CONTRIB REF | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| TAVARES | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR | Yes |
| TAVARES | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR | Yes |
| TEMPLE TERRACE | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| TEMPLE TERRACE | P | Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = \$10000 + BENS TO SP & CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), NON-VESTED: REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR | Yes |
| TEQUESTA | G | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN PAYABLE @ NRD; NON-VESTED = REF W/ INT | Y 50 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| TEQUESTA [PF] | F | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| TEQUESTA [PF] | P | Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC) | Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|-----------------------------|------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------|
| VENICE | P | Y ILOD = 62.5% SAL; REG = W/5SC, 50% SAL | Y ILOD = 62.5% EARNINGS; REG = W/5SC, 50% EARNINGS | Y 20SC, ANY AGE; ACCR BEN REDUCED 2%/YR PRIOR TO NRD | Yes |
| VERO BEACH | F | Y ILOD & REG VESTED = ACCR BEN (MIN 50% FAC) | Y ILOD & REG W/1SC = SPOUSE: 50% ACCR BEN (MIN 25% FAC), NO SPOUSE: REF TO ESTATE | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | No |
| VERO BEACH | G | Y W/5SC; ACCR BEN (MIN 25% BMC); OFFSET W/ SS, WC, ETC | Y VESTED = @ MBR'S AGE 55, 66.67% JT & SURV ACCR BEN; NON-VESTED = REF W/O INT | Y 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR (1.5%/YR FOR ACCR BEF 10/1/10) | No |
| VERO BEACH | P | Y ILOD = ACCR BEN (MIN 50% AMS); REG = W/10SC, SAME BEN AS ILOD | Y ILOD = ACCR BEN (MIN 25% AMS); REG = W/1SC, SAME BEN AS ILOD | Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD | Yes |
| VILLAGE OF NORTH PALM BEACH | G | N NONE PROVIDED | Y ACTIVE = W/5SC, ACCR BEN; INACTIVE = 55 W/5SC, 50% JT & SURV BEN | Y AGE 55; ACCR BEN REDUCED 5%/YR PRIOR TO NRD | No |
| VILLAGE OF NORTH PALM BEACH | PF | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y RET ELIG = 50% JT & SURV BEN; VESTED & RET INELIG = 10-YR ACCR BEN (REDUCED IF EARLY) | Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | 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 N 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 |

APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP |
|---------------------|------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------|
| 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/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes |
| WILTON MANORS (VOL) | F | Y ILOD ONLY = ACCR BEN | Y ACCR BEN | N NONE PROVIDED | No |
| WILTON MANORS [GP] | G | Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC) | Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH) | Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%); EFF 5/27/03, NO REDUCTION FOR SR MGMT | Yes |
| WILTON MANORS [GP] | P | Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC) | Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH) | Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%) | Yes |
| WINTER GARDEN | G | Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO | Y VESTED = 5-YR; 10-YR ACCR BEN (REDUCED IF EARLY) | Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65 | Yes |
| 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 B2 (Continued) - Added Benefit Data - 9/30/2022

| City or District | TYP SYS | Disability Benefits Description Y | Death Benefits Description Y | Early Retirement Benefits Description Y | Offer DROP | | |
|------------------|------------|--------------------------------------|---------------------------------|--------------------------------------------|---------------|-------------------|-----------|
| | | <i>Offer Disability</i> | 447 | <i>Offer Early Ret.</i> | 436 | <i>Offer DROP</i> | 356 |
| | | <i>No Disability</i> | 40 | <i>No Early Ret.</i> | 51 | <i>No DROP</i> | 131 |
| | | | <hr/> 487 | | <hr/> 487 | | <hr/> 487 |

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: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| <p><u>The different asset investment categories are as follows:</u></p> | |
| Equities | <i>Equities</i> includes stock and stock mutual funds. (May be domestic or international). |
| Cash & Equiv | <i>Cash and equivalents</i> 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. | <i>Fixed income</i> 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 - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| | | | 134,689 | 0 | 0 | | | | | | |
| ALACHUA COUNTY LIBRARY | G | 10/01/2021 | 940,650 | 24,322,268 | 9,795,750 | 0 | 0 | 0 | 37,349 | 35,156,008 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2020 | 886,643 | 1,606,757 | 838,725 | 0 | 0 | 1,316,855 | 0 | 4,648,980 | 0 |
| | | | 20,139 | 0 | 0 | | | | | | |
| ALTAMONTE SPRINGS | G | 10/01/2021 | 10,255 | 29,619,157 | 13,266,699 | 0 | 0 | 0 | 23,159 | 42,893,091 | 0 |
| | | | 26,270 | 0 | 0 | | | | | | |
| ALTAMONTE SPRINGS | P | 10/01/2021 | 10,003 | 26,127,695 | 11,785,190 | 0 | 0 | 0 | 22,157 | 37,927,001 | 0 |
| | | | 36,107 | 6,938,918 | 0 | | | | | | |
| APOPKA | F | 10/01/2021 | 3,801,082 | 27,824,993 | 20,208,419 | 0 | 0 | 0 | 0 | 58,809,519 | 2,436,015 |
| | | | 37,685 | 8,381,557 | 0 | | | | | | |
| APOPKA | G | 10/01/2021 | 3,498,918 | 33,483,816 | 24,226,155 | 0 | 0 | 0 | 0 | 69,628,131 | 245,851 |
| | | | 34,813 | 9,008,800 | 0 | | | | | | |
| APOPKA | P | 10/01/2021 | 6,716,925 | 36,033,382 | 24,524,460 | 0 | 0 | 0 | 0 | 76,318,380 | 1,752,621 |
| | | | 60,197 | 0 | 0 | | | | | | |
| ARCADIA | G | 01/01/2022 | 24,664 | 2,506,905 | 0 | 0 | 0 | 2,024,614 | 0 | 4,616,380 | 0 |
| | | | 13,434 | 2,043,743 | 42,446 | | | | | | |
| ARCADIA | PF | 10/01/2021 | 236,655 | 5,693,669 | 2,854,198 | 1,191,986 | 0 | 0 | 60,441 | 12,015,690 | 1,053,520 |
| | | | 24,493 | 0 | 0 | | | | | | |
| ATLANTIC BEACH | G | 10/01/2021 | 422,892 | 16,888,149 | 9,224,193 | 0 | 0 | 0 | 62,891 | 26,496,836 | 424,865 |
| | | | 152,170 | 0 | 0 | | | | | | |
| ATLANTIC BEACH | P | 10/01/2021 | 1,088,926 | 9,822,847 | 5,393,692 | 0 | 0 | 177,629 | 0 | 16,635,264 | 177,629 |
| | | | 123,795 | 122,188 | 0 | | | | | | |
| ATLANTIS | P | 10/01/2020 | 0 | 666,174 | 412,037 | 27,109 | 0 | 0 | 0 | 1,351,303 | 0 |
| | | | 1,061 | 1,521,622 | 0 | | | | | | |
| AUBURNDALE | F | 10/01/2021 | 374,737 | 4,826,726 | 2,418,167 | 874,252 | 0 | 0 | 5,250 | 10,011,315 | 146,664 |
| | | | 15,351 | 4,215,768 | 0 | | | | | | |
| AUBURNDALE | G | 10/01/2021 | 982,918 | 13,730,969 | 5,008,004 | 2,123,379 | 0 | 0 | 18,003 | 26,058,386 | 195,723 |
| | | | 1,903 | 2,533,024 | 0 | | | | | | |
| AUBURNDALE | P | 10/01/2021 | 225,842 | 8,521,761 | 4,498,382 | 1,495,209 | 0 | 0 | 5,250 | 17,270,871 | 55,032 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|-----------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 70,327 | 9,933,318 | 299,739 | | | | | | | | | |
| AVENTURA | P | 10/01/2020 | 4,412,926 | 26,548,764 | 10,846,846 | 2,234,607 | 0 | 0 | 187,381 | 54,159,146 | | 1,294,503 | | |
| | | | 11,371 | 1,359,023 | 0 | | | | | | | | | |
| AVON PARK | F | 10/01/2021 | 177,479 | 4,457,089 | 1,909,208 | 549,508 | 0 | 0 | 12,318 | 8,451,360 | | 218,481 | | |
| | | | 5,533 | 17,633 | 0 | | | | | | | | | |
| AVON PARK | P | 10/01/2021 | 129,306 | 4,274,421 | 2,280,120 | 545,016 | 0 | 0 | 89,791 | 7,162,238 | | 0 | | |
| | | | 21,512 | 0 | 0 | | | | | | | | | |
| BAL HARBOUR VILLAGE | G | 10/01/2021 | 89,467 | 13,531,939 | 6,078,172 | 0 | 0 | 0 | 14,927 | 19,706,163 | | 425,058 | | |
| | | | 51,515 | 0 | 0 | | | | | | | | | |
| BAL HARBOUR VILLAGE | P | 10/01/2021 | 989,345 | 19,606,321 | 7,650,664 | 2,735,898 | 0 | 0 | 59,966 | 30,973,777 | | 0 | | |
| | | | 2 | 2,104,408 | 0 | | | | | | | | | |
| BARTOW | F | 10/01/2021 | 210,182 | 6,964,821 | 5,079,606 | 0 | 0 | 0 | 36,795 | 14,322,224 | | 0 | | |
| | | | 16,231 | 5,707,461 | 0 | | | | | | | | | |
| BARTOW | G | 10/01/2021 | 907,646 | 20,999,906 | 8,766,963 | 3,877,012 | 0 | 0 | 56,815 | 40,218,404 | | 884,235 | | |
| | | | 24,227 | 3,929,545 | 251,543 | | | | | | | | | |
| BARTOW | P | 10/01/2021 | 805,951 | 12,168,176 | 8,307,982 | 0 | 0 | 0 | 61,660 | 25,425,764 | | 26,358 | | |
| | | | 62,081 | 0 | 0 | | | | | | | | | |
| BAY HARBOR ISLANDS | G | 10/01/2021 | 642,252 | 1,056,109 | 3,332,898 | 1,007,478 | 0 | 4,724,684 | 258,910 | 10,566,592 | | 0 | | |
| | | | 85,970 | 0 | 0 | | | | | | | | | |
| BAY HARBOR ISLANDS | P | 10/01/2021 | 889,390 | 1,462,498 | 4,615,393 | 1,395,154 | 0 | 6,542,736 | 297,343 | 14,693,798 | | 0 | | |
| | | | 28,939 | 0 | 0 | | | | | | | | | |
| BAY MEDICAL CENTER | G | 01/01/2022 | 1,468,910 | 82,191,388 | 35,219,376 | 0 | 0 | 0 | 94,932 | 118,813,681 | | 0 | | |
| | | | 57,613 | 4,121,387 | 0 | | | | | | | | | |
| BELLE GLADE | G | 10/01/2021 | 166,646 | 13,261,930 | 7,697,123 | 0 | 0 | 0 | 18,818 | 25,285,881 | | 0 | | |
| | | | 15,305 | 0 | 58,341 | | | | | | | | | |
| BELLE GLADE (RETIRED) | PF | 10/01/2021 | 68,540 | 3,343,085 | 3,693,152 | 0 | 0 | 0 | 0 | 7,178,423 | | 0 | | |
| | | | 0 | 43,479 | 0 | | | | | | | | | |
| BELLE GLADE HOUSING | G | 10/01/2018 | 0 | 791,794 | 0 | 0 | 0 | 1,644,079 | 0 | 2,479,352 | | 0 | | |
| | | | 58,773 | 967,258 | 0 | | | | | | | | | |
| BELLEAIR | P | 10/01/2021 | 78,424 | 2,562,708 | 1,955,574 | 0 | 0 | 0 | 34,113 | 5,588,624 | | 0 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| BELLEVIEW | P | 10/01/2021 | 3,346 | 474,612 | 0 | | | | | | | | 5,214,979 | 66,291 |
| | | | 191,667 | 2,455,700 | 2,089,654 | | 0 | 0 | 0 | 0 | 0 | | | |
| BOCA GRANDE FCD | F | 10/01/2021 | 0 | 0 | 0 | | | | | | | | 14,525,344 | 385,592 |
| | | | 315,570 | 9,933,593 | 4,276,181 | | 0 | 0 | 0 | 0 | 0 | | | |
| BOCA RATON | G | 10/01/2021 | 849,654 | 32,584,225 | 0 | | | | | | | | 268,643,514 | 8,974,052 |
| | | | 44,673,395 | 139,474,368 | 31,633,737 | | 20,650,614 | 0 | 19,930 | 1,242,409 | | | | |
| BOCA RATON | PF | 10/01/2021 | 274,593 | 73,025,928 | 0 | | | | | | | | 511,094,797 | 30,302,685 |
| | | | 6,668,461 | 258,893,466 | 97,812,329 | | 25,442,183 | 49,418,551 | 33,987 | 474,701 | | | | |
| BOCA RATON EXECUTIVE | G | 10/01/2021 | 0 | 15,196,154 | 0 | | | | | | | | 64,390,483 | 3,346,416 |
| | | | 257,562 | 29,941,575 | 13,908,344 | | 5,086,848 | 0 | 0 | 0 | | | | |
| BOCA RATON HOUSING | G | 10/01/2019 | 0 | 486,498 | 0 | | | | | | | | 3,253,372 | 0 |
| | | | 30,196 | 1,550,085 | 962,931 | | 325,451 | 0 | 0 | 101,789 | | | | |
| BONITA SPRINGS FCD | F | 10/01/2021 | 11,723 | 12,173,686 | 2,907,536 | | | | | | | | 98,637,045 | 3,154,387 |
| | | | 3,210,375 | 50,404,377 | 21,407,402 | | 8,529,543 | 0 | 0 | 7,597 | | | | |
| BONITA SPRINGS FCD | G | 10/01/2020 | 0 | 581,586 | 124,564 | | | | | | | | 4,228,633 | 94,831 |
| | | | 128,521 | 2,006,292 | 1,402,930 | | 0 | 0 | 0 | 15,260 | | | | |
| BOYNTON BEACH | F | 10/01/2021 | 249,639 | 28,692,647 | 0 | | | | | | | | 164,883,145 | 22,369,614 |
| | | | 6,466,977 | 72,531,186 | 48,836,257 | | 8,585,982 | 0 | 0 | 479,543 | | | | |
| BOYNTON BEACH | G | 10/01/2020 | 568,824 | 0 | 0 | | | | | | | | 194,072,809 | 17,368,664 |
| | | | 2,863,652 | 132,052,684 | 26,958,609 | | 32,390,460 | 0 | 0 | 761,420 | | | | |
| BOYNTON BEACH | P | 10/01/2021 | 735,004 | 0 | 0 | | | | | | | | 132,939,341 | 17,152,201 |
| | | | 2,373 | 86,039,637 | 38,471,189 | | 7,874,733 | 0 | 0 | 183,595 | | | | |
| BRADENTON | F | 10/01/2021 | 115,542 | 12,407,719 | 79,390 | | | | | | | | 75,149,639 | 1,932,389 |
| | | | 1,823,672 | 37,046,961 | 16,661,549 | | 7,982,221 | 0 | 0 | 967,415 | | | | |
| BRADENTON | P | 10/01/2021 | 99,256 | 0 | 0 | | | | | | | | 96,350,290 | 2,243,146 |
| | | | 7,551,098 | 60,786,668 | 20,228,918 | | 8,244,820 | 0 | 0 | 560,470 | | | | |
| BROOKSVILLE | F | 10/01/2021 | 93,601 | 1,211,182 | 556,343 | | | | | | | | 8,650,540 | 133,843 |
| | | | 136,753 | 4,182,726 | 1,747,583 | | 735,453 | 0 | 0 | 13,101 | | | | |
| BROOKSVILLE | P | 10/01/2019 | 10,173 | 0 | 0 | | | | | | | | 7,288,232 | 0 |
| | | | 7,283,969 | 0 | 1 | | 0 | 0 | 0 | 5,911 | | | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| | | | 52,045 | 862,495 | 29,380 | | | | | | |
| BUSHNELL | G | 10/01/2021 | 108,682 | 2,920,096 | 1,141,890 | 0 | 0 | 0 | 27,928 | 5,086,660 | 0 |
| | | | 1,128,150 | 30,257,832 | 647,406 | | | | | | |
| CAPE CORAL | F | 10/01/2021 | 3,907,443 | 137,584,278 | 53,684,964 | 27,653,199 | 0 | 0 | 2,078,014 | 252,785,258 | 19,472,176 |
| | | | 1,800,214 | 54,850,092 | 1,737,851 | | | | | | |
| CAPE CORAL | G | 10/01/2021 | 5,869,821 | 142,776,234 | 77,858,839 | 129,667,003 | 0 | 0 | 660,734 | 413,899,320 | 23,923,228 |
| | | | 957,842 | 24,327,878 | 527,491 | | | | | | |
| CAPE CORAL | P | 10/01/2021 | 2,707,932 | 140,349,042 | 55,178,104 | 23,410,548 | 0 | 0 | 1,341,947 | 246,116,890 | 20,674,952 |
| | | | 10,893 | 4,822,285 | 0 | | | | | | |
| CASSELBERRY | PF | 10/01/2021 | 335,473 | 19,946,815 | 10,582,917 | 2,793,743 | 0 | 0 | 17,915 | 38,474,211 | 293,507 |
| | | | 63,546 | 0 | 0 | | | | | | |
| CHATTAHOOCHEE | F | 10/01/2019 | 446,503 | 0 | 0 | 0 | 0 | 0 | 2,086 | 507,963 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| CLEARWATER | F | 10/01/2020 | 2,313,564 | 0 | 1,167,534 | 0 | 0 | 0 | 0 | 3,481,098 | 0 |
| | | | 25,433,531 | 237,897,795 | 0 | | | | | | |
| CLEARWATER | GPF | 01/01/2022 | 58,242,171 | 562,405,910 | 370,602,808 | 104,285,403 | 52,426,102 | 0 | 70,071,656 | 1,341,222,064 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| CLERMONT | F | 10/01/2021 | 1,165,022 | 19,511,951 | 10,424,538 | 0 | 0 | 0 | 1,968,941 | 29,132,570 | 0 |
| | | | 7,737 | 0 | 0 | | | | | | |
| CLERMONT | P | 10/01/2021 | 686,333 | 19,962,465 | 10,138,005 | 0 | 0 | 0 | 1,855,847 | 28,938,693 | 174,468 |
| | | | 0 | 43,499 | 0 | | | | | | |
| CLERMONT (RETIRED) | G | 10/01/2020 | 2,189 | 126,667 | 76,329 | 24,896 | 0 | 0 | 0 | 273,580 | 0 |
| | | | 0 | 1,603,061 | 0 | | | | | | |
| CLEWISTON | G | 10/01/2021 | 0 | 10,759,282 | 3,142,200 | 0 | 0 | 0 | 0 | 15,504,543 | 0 |
| | | | 37,507 | 2,716,907 | 160,291 | | | | | | |
| COCOA | F | 10/01/2021 | 1,258,097 | 17,049,076 | 2,934,344 | 3,479,329 | 0 | 0 | 104,990 | 27,530,561 | 726,695 |
| | | | 12,975 | 2,413,835 | 764,231 | | | | | | |
| COCOA | G | 10/01/2021 | 120,780 | 8,985,962 | 1,750,271 | 2,184,767 | 0 | 0 | 0 | 16,232,821 | 158,762 |
| | | | 19,932 | 6,095,357 | 0 | | | | | | |
| COCOA | P | 10/01/2021 | 600,628 | 16,235,125 | 12,920,177 | 3,475,655 | 0 | 0 | 81,068 | 39,265,806 | 24,199 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 119,284 | 3,100,296 | | 876,573 | | | | | | | | |
| COCOA BEACH | F | 10/01/2021 | 191,782 | 8,928,037 | | 4,953,923 | | 1,747,590 | 0 | 0 | 102,492 | 19,814,993 | 551,563 | |
| | | | 0 | 6,213,251 | | 0 | | | | | | | | |
| COCOA BEACH | G | 10/01/2021 | 737,802 | 14,216,885 | | 13,817,393 | | 0 | 0 | 0 | 154,058 | 34,831,273 | 0 | |
| | | | 108,304 | 3,110,569 | | 897,058 | | | | | | | | |
| COCOA BEACH | P | 10/01/2021 | 141,797 | 8,649,399 | | 5,004,668 | | 1,747,590 | 0 | 0 | 24,251 | 19,635,134 | 0 | |
| | | | 26,398 | 0 | | 0 | | | | | | | | |
| COOPER CITY | F | 10/01/2021 | 806,620 | 17,092,757 | | 6,714,334 | | 2,370,781 | 0 | 0 | 24,585 | 26,986,305 | 1,394,927 | |
| | | | 217,981 | 0 | | 0 | | | | | | | | |
| COOPER CITY | G | 10/01/2021 | 1,089,743 | 28,919,567 | | 9,227,489 | | 4,883,144 | 0 | 0 | 176,636 | 44,161,288 | 1,030,896 | |
| | | | 353,965 | 0 | | 0 | | | | | | | | |
| COOPER CITY | P | 10/01/2021 | 2,123,421 | 22,655,061 | | 7,162,986 | | 5,723,936 | 0 | 0 | 45,247 | 37,974,122 | 6,934,146 | |
| | | | 0 | 807,899 | | 0 | | | | | | | | |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2020 | 40,649 | 2,352,560 | | 1,417,633 | | 462,382 | 0 | 0 | 635,755 | 4,445,368 | 133,670 | |
| | | | 12,698,568 | 116,340,399 | | 2,924,030 | | | | | | | | |
| CORAL GABLES | GPF | 10/01/2021 | 12,929,825 | 149,290,102 | | 69,229,925 | | 46,968,374 | 97,443,660 | 0 | 1,798,361 | 506,026,522 | 25,210,048 | |
| | | | 306,765 | 25,307,319 | | 0 | | | | | | | | |
| CORAL SPRINGS | F | 10/01/2021 | 4,110,657 | 79,073,916 | | 32,384,554 | | 19,018,631 | 0 | 0 | 1,659,729 | 158,542,113 | 4,495,666 | |
| | | | 102,517 | 0 | | 0 | | | | | | | | |
| CORAL SPRINGS | G | 10/01/2021 | 483,056 | 5,565,017 | | 3,221,931 | | 0 | 0 | 0 | 38,413 | 9,334,108 | 0 | |
| | | | 254,329 | 0 | | 0 | | | | | | | | |
| CORAL SPRINGS | P | 10/01/2021 | 6,863,667 | 113,090,896 | | 53,905,343 | | 37,892,532 | 113,786,233 | 595,810 | 2,595,598 | 323,793,212 | 22,263,786 | |
| | | | 108 | 0 | | 0 | | | | | | | | |
| CRESCENT CITY | F | 10/01/2020 | 8,479 | 469,586 | | 222,203 | | 0 | 0 | 0 | 0 | 700,376 | 0 | |
| | | | 71,952 | 130,465 | | 39,077 | | | | | | | | |
| CRESCENT CITY | P | 10/01/2019 | 43,109 | 525,717 | | 248,284 | | 0 | 0 | 0 | 0 | 1,058,604 | 0 | |
| | | | 38,871 | 3,789,848 | | 461,806 | | | | | | | | |
| CRESTVIEW | G | 10/01/2021 | 148,540 | 11,160,179 | | 5,934,463 | | 3,119,968 | 0 | 0 | 35,102 | 24,618,573 | 657,019 | |
| | | | 395,856 | 3,854,548 | | 1,010,283 | | | | | | | | |
| CRESTVIEW | PF | 10/01/2021 | 407,719 | 10,941,311 | | 7,177,042 | | 3,171,862 | 0 | 0 | 137,947 | 26,820,674 | 85,492 | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 11,360 | 1,026,092 | | 0 | | | | | | | | |
| DADE CITY | F | 10/01/2021 | 422,665 | 3,968,333 | | 2,152,907 | 0 | 0 | 0 | 9,555 | 7,571,802 | | 524,805 | |
| | | | 6,013 | 1,834,192 | | 0 | | | | | | | | |
| DADE CITY | P | 10/01/2021 | 593,347 | 6,395,421 | | 4,167,587 | 0 | 0 | 0 | 66,785 | 12,929,775 | | 0 | |
| | | | 404,671 | 0 | | 0 | | | | | | | | |
| DANIA BEACH | G | 10/01/2021 | 10,157 | 21,569,488 | | 5,092,251 | 0 | 2,628,272 | 0 | 0 | 29,704,839 | | 378,642 | |
| | | | 2,797,798 | 0 | | 0 | | | | | | | | |
| DANIA BEACH [PF] | F | 10/01/2020 | 3,995,653 | 41,026,284 | | 11,257,697 | 8,511,294 | 0 | 0 | 106,424 | 67,482,302 | | 1,637,810 | |
| | | | 267,002 | 0 | | 0 | | | | | | | | |
| DANIA BEACH [PF] | P | 10/01/2020 | 135,809 | 3,915,243 | | 1,074,351 | 812,255 | 0 | 0 | 7,585 | 6,197,075 | | 0 | |
| | | | 119 | 148,966 | | 0 | | | | | | | | |
| DAVENPORT | G | 10/01/2021 | 31,110 | 327,100 | | 283,535 | 0 | 0 | 0 | 5,399 | 785,431 | | 0 | |
| | | | 165,058 | 180,650 | | 0 | | | | | | | | |
| DAVENPORT | PF | 10/01/2021 | 26,040 | 394,936 | | 330,507 | 0 | 0 | 0 | 1,665 | 1,095,526 | | 0 | |
| | | | 159,954 | 0 | | 0 | | | | | | | | |
| DAVIE | F | 10/01/2021 | 1,062,909 | 109,286,307 | | 20,352,731 | 19,878,718 | 10,906,158 | 385,929 | 9,214,593 | 152,818,113 | | 4,893,344 | |
| | | | 182,039 | 31,143,381 | | 0 | | | | | | | | |
| DAVIE | P | 10/01/2021 | 653,227 | 125,898,834 | | 33,306,566 | 30,571,327 | 0 | 7,235,253 | 6,072,685 | 222,917,942 | | 15,455,631 | |
| | | | 114,472 | 21,655,299 | | 0 | | | | | | | | |
| DAVIE - GENERAL & MGMT | G | 10/01/2021 | 743,074 | 41,612,144 | | 33,226,023 | 8,916,888 | 0 | 0 | 0 | 106,267,900 | | 693,541 | |
| | | | 41,371 | 80,369,376 | | 0 | | | | | | | | |
| DAYTONA BEACH | PF | 10/01/2021 | 2,770,532 | 85,215,209 | | 56,457,440 | 15,209,796 | 0 | 0 | 478,335 | 239,585,389 | | 861,674 | |
| | | | -121,339 | 0 | | 0 | | | | | | | | |
| DEERFIELD BEACH | F | 10/01/2021 | 3,095,579 | 83,884,806 | | 44,538,239 | 21,712,082 | 879,011 | 2,403,070 | 0 | 156,391,448 | | 12,875,665 | |
| | | | 162,419 | 0 | | 0 | | | | | | | | |
| DEERFIELD BEACH | G | 10/01/2021 | 1,295,006 | 32,450,173 | | 15,022,946 | 5,013,640 | 3,007,716 | 0 | 132,311 | 56,819,589 | | 0 | |
| | | | 43,362 | 7,758,299 | | 0 | | | | | | | | |
| DEERFIELD BEACH | P | 10/01/2021 | 1,295,577 | 21,768,092 | | 11,859,399 | 6,979,529 | 0 | 0 | 428,975 | 49,275,283 | | 0 | |
| | | | 1,676,679 | 3,578,583 | | 0 | | | | | | | | |
| DELAND | F | 10/01/2021 | 728,497 | 11,855,262 | | 5,110,864 | 1,204,910 | 0 | 0 | 188,164 | 23,966,631 | | 98,418 | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| | | | 669,161 | 0 | 0 | | | | | | |
| DELAND | G | 10/01/2021 | 288,094 | 19,568,961 | 6,197,749 | 3,403,507 | 0 | 2,517,418 | 0 | 32,644,890 | 644,635 |
| | | | 0 | 0 | 0 | | | | | | |
| DELAND | P | 10/01/2021 | 1,491,880 | 22,739,161 | 9,347,738 | 0 | 0 | 3,321,631 | 0 | 36,900,410 | 340,536 |
| | | | 361,634 | 27,436,864 | 0 | | | | | | |
| DELRAY BEACH | F | 10/01/2021 | 3,413,250 | 82,171,572 | 25,662,220 | 9,198,988 | 0 | 15,842,941 | 936,458 | 163,151,011 | 14,946,377 |
| | | | 3,110,145 | 20,733,104 | 0 | | | | | | |
| DELRAY BEACH | G | 10/01/2021 | 4,188,470 | 109,333,723 | 39,787,343 | 0 | 0 | 5,401,299 | 1,567,508 | 180,986,576 | 5,401,299 |
| | | | 387,147 | 21,501,993 | 0 | | | | | | |
| DELRAY BEACH | P | 10/01/2021 | 3,416,514 | 77,576,422 | 22,559,995 | 5,801,490 | 0 | 13,183,304 | 1,267,801 | 143,159,064 | 10,879,381 |
| | | | 227,322 | 5,459,103 | 42,749 | | | | | | |
| DELTONA | F | 10/01/2021 | 914,120 | 23,545,541 | 8,910,794 | 3,123,764 | 0 | 0 | 18,201 | 42,205,192 | 745,665 |
| | | | 0 | 2,873,219 | 0 | | | | | | |
| DESTIN FCD | F | 10/01/2021 | 193,190 | 15,095,810 | 9,036,931 | 3,217,291 | 0 | 0 | 8,830 | 30,407,611 | 731,286 |
| | | | 70,314 | 4,907,414 | 95,311 | | | | | | |
| DUNEDIN | F | 10/01/2021 | 586,439 | 20,626,914 | 7,824,296 | 3,233,236 | 0 | 0 | 32,514 | 37,311,410 | 586,669 |
| | | | 0 | 758,718 | 0 | | | | | | |
| DUNNELLON | PF | 10/01/2021 | 26,034 | 1,457,929 | 1,164,112 | 312,413 | 0 | 0 | 0 | 3,719,206 | 0 |
| | | | 20,168 | 3,673,658 | 0 | | | | | | |
| EAST LAKE TARPON FCD | F | 10/01/2021 | 786,226 | 11,883,163 | 4,985,936 | 1,853,324 | 0 | 0 | 5,538 | 23,196,937 | 216,463 |
| | | | 133,416 | 0 | 0 | | | | | | |
| EAST NICEVILLE FCD | F | 10/01/2021 | 100,516 | 1,397,748 | 0 | 0 | 0 | 0 | 7,235 | 1,624,445 | 0 |
| | | | 16,214 | 0 | 0 | | | | | | |
| EATONVILLE | P | 10/01/2018 | 97,448 | 1,067,949 | 671,087 | 0 | 0 | 6,033 | 0 | 1,858,731 | 0 |
| | | | 26,898 | 1,266,974 | 0 | | | | | | |
| EDGEWATER | F | 10/01/2021 | 2,018,695 | 13,890,591 | 3,463,667 | 0 | 0 | 0 | 42,564 | 20,624,261 | 91,347 |
| | | | 57,307 | 1,510,551 | 30,535 | | | | | | |
| EDGEWATER | G | 10/01/2021 | 404,855 | 3,854,921 | 7,450,938 | 1,089,307 | 0 | 0 | 14,487 | 14,383,927 | 0 |
| | | | 33,817 | 1,952,867 | 24,428 | | | | | | |
| EDGEWATER | P | 10/01/2021 | 612,559 | 7,338,070 | 3,370,908 | 1,214,767 | 0 | 0 | 70,214 | 14,477,202 | 0 |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| ENGLEWOOD AREA FCD | F | 10/01/2021 | 447,755 450,876 | 4,400,404 27,423,888 | 1,953,660 6,564,865 | 5,296,003 | 0 | 0 | 1,095,813 | 45,441,638 | 827,736 |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2021 | 0 31,832 | 63,286 552,078 | 0 177,553 | 0 | 0 | 0 | 0 | 824,749 | 0 |
| ESTERO FCD | F | 10/01/2021 | 271,302 283,297 | 8,256,089 15,864,642 | 0 12,667,431 | 3,399,566 | 0 | 0 | 472,930 | 40,269,397 | 80,901 |
| EUSTIS | F | 10/01/2021 | 29,791 230,666 | 2,097,307 6,294,409 | 0 5,221,248 | 0 | 0 | 0 | 10,427 | 13,862,994 | 235,217 |
| EUSTIS | P | 10/01/2021 | 71,987 787,422 | 2,484,532 13,806,891 | 0 8,362,834 | 0 | 0 | 0 | 0 | 25,513,666 | 0 |
| FERNANDINA BEACH | G | 10/01/2021 | 484,996 1,290,658 | 3,969,619 15,863,530 | 270,494 4,545,299 | 2,598,223 | 0 | 0 | 273,641 | 28,749,178 | 0 |
| FERNANDINA BEACH | PF | 10/01/2021 | 378,681 813,157 | 2,168,873 21,636,356 | 333,888 5,972,680 | 2,975,430 | 0 | 0 | 18,976 | 34,260,089 | 540,460 |
| FLAGLER BEACH | F | 10/01/2021 | 55,641 26,120 | 385,334 1,546,818 | 0 668,293 | 0 | 0 | 0 | 11,915 | 2,670,291 | 0 |
| FLAGLER BEACH | P | 10/01/2021 | 57,728 33,267 | 818,243 3,209,436 | 0 1,416,060 | 0 | 0 | 0 | 9,975 | 5,524,759 | 0 |
| FLORIDA CITY | P | 10/01/2020 | 0 0 | 0 0 | 0 0 | 0 | 0 | 3,504,004 | 0 | 3,504,004 | 0 |
| FLORIDA CITY - ELECTED | G | 10/01/2020 | 11,890 139,119 | 0 2,614,211 | 0 1,702,016 | 0 | 0 | 0 | 0 | 4,467,236 | 0 |
| FORT LAUDERDALE | G | 09/30/2021 | 3,387,576 20,983,499 | 0 585,562,514 | 0 105,241,306 | 99,541,799 | 0 | 0 | 11,562,362 | 803,154,332 | 1,080,064 |
| FORT LAUDERDALE | PF | 10/01/2021 | 23,388,271 23,130,929 | 0 625,882,493 | 0 278,990,015 | 155,584,054 | 59,948,477 | 0 | 7,732,338 | 1,159,191,901 | 74,781,759 |
| FORT MEADE | F | 10/01/2021 | 0 3,198 | 93,192 179,075 | 0 142,986 | 38,373 | 0 | 0 | 6,332 | 450,492 | 0 |
| FORT MEADE | G | 10/01/2021 | 0 42,631 | 1,242,394 2,387,345 | 0 1,906,222 | 511,574 | 0 | 0 | 162,377 | 5,927,789 | 0 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------|------------|-------------------|--------------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| FORT MEADE | P | 10/01/2021 | 0 9,402 | 274,008 526,526 | 0 420,415 | 112,827 | 0 | 0 | 8,578 | 1,334,600 | 0 |
| FORT MYERS | F | 10/01/2021 | 8,017,216 2,780,856 | 18,074,865 65,559,460 | 6,642,610 17,141,130 | 15,785,677 | 0 | 0 | 417,900 | 133,583,914 | 2,818,709 |
| FORT MYERS | G | 10/01/2021 | 1,803,981 11,718,310 | 23,486,420 77,760,430 | 904,601 52,355,507 | 15,436,928 | 0 | 0 | 2,758,047 | 180,708,130 | 2,295,310 |
| FORT MYERS | P | 10/01/2021 | 10,119,357 5,625,634 | 30,479,538 103,706,205 | 0 30,871,587 | 12,627,068 | 0 | 0 | 1,337,596 | 192,091,793 | 993,401 |
| FORT PIERCE | GP | 09/30/2021 | 630,256 0 | 0 164,929,906 | 0 57,114,665 | 23,118,490 | 0 | 868,317 | 0 | 246,661,634 | 0 |
| FORT PIERCE SUPP | P | 09/30/2021 | 15,476 926,940 | 2,881,490 5,534,874 | 0 5,890,374 | 1,967,616 | 2,727,812 | 0 | 14,263 | 19,930,319 | 242,369 |
| FORT WALTON BEACH | F | 10/01/2021 | 14,171 971,167 | 3,705,739 11,906,342 | 0 4,387,023 | 2,793,572 | 0 | 0 | 18,121 | 23,759,893 | 0 |
| FORT WALTON BEACH | G | 10/01/2021 | 100,630 1,588,131 | 7,464,244 31,662,639 | 0 13,089,020 | 6,134,611 | 0 | 0 | 40,207 | 59,999,068 | 0 |
| FORT WALTON BEACH | P | 10/01/2021 | 78,925 1,020,775 | 4,039,556 13,025,878 | 0 6,266,277 | 3,286,263 | 0 | 0 | 38,669 | 27,679,005 | 0 |
| FROSTPROOF | G | 10/01/2019 | 234 14,836 | 239,039 761,629 | 0 473,133 | 159,909 | 0 | 0 | 140,723 | 1,508,057 | 0 |
| FROSTPROOF | P | 10/01/2021 | 54,180 52,252 | 1,341,057 2,224,700 | 0 1,243,441 | 0 | 0 | 0 | 812 | 4,914,818 | 0 |
| FRUITLAND PARK | F | 10/01/2019 | 0 68,350 | 0 0 | 0 566,803 | 0 | 0 | 0 | 0 | 635,153 | 0 |
| GAINESVILLE | G | 10/01/2021 | 414,817 13,369,770 | 0 623,318,144 | 0 57,752,455 | 0 | 0 | 0 | 2,484,566 | 692,370,620 | 4,341,243 |
| GAINESVILLE | PF | 10/01/2021 | 11,878,000 10,831,273 | 0 325,498,422 | 0 0 | 0 | 0 | 17,818 | 8,355 | 348,217,158 | 4,129,778 |
| GOLDEN BEACH | GP | 10/01/2021 | 27,992 1,337,201 | 0 8,279,169 | 0 2,827,175 | 0 | 1,687,577 | 45,593 | 37,510 | 14,167,197 | 0 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 19,058 | 5,255,056 | 0 | | | | | | | | | |
| GREATER NAPLES FCD | F | 10/01/2021 | 968,005 | 16,749,923 | 20,726,946 | 2,199,147 | 0 | 0 | 69,500 | 45,848,635 | | 239,146 | | |
| | | | 490 | 1,685,133 | 0 | | | | | | | | | |
| GREEN COVE SPRINGS | P | 10/01/2021 | 57,823 | 3,238,100 | 2,585,523 | 693,878 | 0 | 0 | 120,087 | 8,140,860 | | 0 | | |
| | | | 0 | 6,312,824 | 0 | | | | | | | | | |
| GREENACRES | F | 10/01/2021 | 106,997 | 12,438,403 | 5,777,839 | 2,113,191 | 0 | 0 | 17,200 | 26,732,054 | | 28,444 | | |
| | | | 30,272 | 6,781,700 | 0 | | | | | | | | | |
| GREENACRES | P | 10/01/2021 | 114,944 | 13,362,249 | 6,206,980 | 2,270,145 | 0 | 0 | 691,957 | 28,074,333 | | 0 | | |
| | | | 0 | 1,467,607 | 0 | | | | | | | | | |
| GULF BREEZE | P | 10/01/2021 | 50,359 | 2,820,107 | 2,251,769 | 604,309 | 0 | 0 | 445,374 | 6,748,777 | | 0 | | |
| | | | 53,043 | 1,093,831 | 0 | | | | | | | | | |
| GULFPORT | F | 10/01/2021 | 65,113 | 3,122,195 | 2,444,340 | 0 | 0 | 0 | 4,673 | 6,773,849 | | 0 | | |
| | | | 54,655 | 2,237,694 | 0 | | | | | | | | | |
| GULFPORT | G | 10/01/2021 | 146,064 | 9,792,789 | 7,588,671 | 832,214 | 0 | 0 | 37 | 20,652,050 | | 0 | | |
| | | | 90,479 | 2,124,910 | 270,410 | | | | | | | | | |
| GULFPORT | P | 10/01/2021 | 197,800 | 6,569,216 | 4,300,500 | 595,993 | 0 | 0 | 24,034 | 14,125,274 | | 0 | | |
| | | | 9 | 1,552,038 | 0 | | | | | | | | | |
| HAINES CITY | F | 10/01/2021 | 94,258 | 4,874,743 | 2,090,112 | 1,009,610 | 0 | 0 | 51,089 | 9,569,681 | | 7,090 | | |
| | | | 11,532 | 1,939,762 | 0 | | | | | | | | | |
| HAINES CITY | G | 10/01/2021 | 179,978 | 9,953,378 | 5,657,127 | 1,700,411 | 0 | 0 | 105,792 | 19,336,396 | | 0 | | |
| | | | 18,954 | 2,136,022 | 116,181 | | | | | | | | | |
| HAINES CITY | P | 10/01/2021 | 521,223 | 6,538,034 | 4,449,978 | 1,182,940 | 0 | 0 | 32,092 | 14,931,240 | | 35,001 | | |
| | | | 0 | 74,240,155 | 0 | | | | | | | | | |
| HALIFAX HOSPITAL | G | 10/01/2020 | 217,802 | 93,006,632 | 94,012,641 | 0 | 0 | 26,688,175 | 0 | 288,165,405 | | 0 | | |
| | | | 0 | 10,075,165 | 0 | | | | | | | | | |
| HALLANDALE BEACH | G | 10/01/2021 | 0 | 20,959,896 | 34,646,492 | 4,329,729 | 0 | 0 | 0 | 70,011,282 | | 2,119,370 | | |
| | | | 1,616,918 | 26,412,923 | 1,049,241 | | | | | | | | | |
| HALLANDALE BEACH | PF | 10/01/2020 | 4,320,197 | 104,508,187 | 35,043,047 | 8,131,633 | 10,112,926 | 0 | 454,752 | 190,740,320 | | 31,136,830 | | |
| | | | 0 | 3,884,781 | 0 | | | | | | | | | |
| HALLANDALE BEACH PM | G | 10/01/2021 | 0 | 7,992,271 | 8,666,031 | 1,309,329 | 0 | 0 | 0 | 21,852,412 | | 1,550,534 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| HALLANDALE BEACH PM (EXCESS) | G | 10/01/2018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| HAVANA | F | 10/01/2018 | 141,838 | 682,722 | 347,908 | 0 | 0 | 0 | 0 | 1,172,468 | 0 |
| HIALEAH | GPF | 10/01/2021 | 32,387,773 | 419,984,127 | 343,595,626 | 15,824,008 | 5,870,728 | 7,195,349 | 20,490,084 | 814,792,635 | 11,963,115 |
| HIALEAH - ELECTED | G | 10/01/2021 | 0 | 14,635,844 | 0 | 877,673 | 0 | 0 | 1,261,777 | 14,251,740 | 0 |
| HIALEAH GARDENS | P | 10/01/2020 | 602,532 | 9,574,300 | 5,128,838 | 1,549,940 | 0 | 0 | 83,465 | 19,062,878 | 192,017 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2021 | 941,948 | 0 | 7,917,331 | 0 | 0 | 0 | 0 | 8,886,455 | 0 |
| HOLLEY-NAVARRE FCD | F | 10/01/2021 | 247,948 | 2,336,242 | 0 | 0 | 0 | 2,675,848 | 1,230 | 5,258,808 | 0 |
| HOLLY HILL | F | 10/01/2021 | 181,329 | 2,402,796 | 2,208,333 | 431,802 | 0 | 0 | 7,404 | 6,171,966 | 0 |
| HOLLY HILL | P | 10/01/2021 | 193,234 | 9,025,363 | 2,650,903 | 1,163,443 | 0 | 0 | 27,713 | 14,873,916 | 277,482 |
| HOLLYWOOD | F | 10/01/2021 | 10,326,299 | 226,163,751 | 44,698,655 | 32,161,140 | 0 | 0 | 1,859,776 | 337,449,107 | 102,172,676 |
| HOLLYWOOD | G | 10/01/2021 | 6,237,302 | 15,681,939 | 0 | 0 | 0 | 410,015,043 | 8,672,853 | 435,107,595 | 6,928,906 |
| HOLLYWOOD | P | 10/01/2021 | 9,126,175 | 278,746,551 | 63,070,801 | 41,099,874 | 13,452,482 | 2,792,040 | 1,248,120 | 408,334,597 | 116,243,888 |
| HOLMES BEACH | P | 10/01/2021 | 331,135 | 5,519,581 | 4,160,854 | 0 | 0 | 0 | 1,330 | 11,952,522 | 0 |
| HOMESTEAD | F | 01/01/2021 | 747,072 | 3,255,668 | 3,871,468 | 0 | 0 | 0 | 68,846 | 7,831,145 | 0 |
| HOMESTEAD | P | 10/01/2021 | 8,637,196 | 75,979,691 | 30,063,829 | 9,832,462 | 0 | 9,635 | 440,406 | 124,307,392 | 2,615,592 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|-------------|---|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 909,208 | 0 | 0 | | | | | | | | | |
| HOMESTEAD - General & Hospital | G | 10/01/2021 | 4,146,948 | 66,770,597 | 28,748,949 | 0 | 5,293,431 | 0 | 360,578 | 105,508,555 | | 2,431,120 | | |
| | | | 1,911 | 0 | 0 | | | | | | | | | |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2022 | 116,258 | 3,996,251 | 1,177,259 | 619,269 | 0 | 0 | 14,456 | 5,896,492 | | 0 | | |
| | | | 14,697 | 0 | 0 | | | | | | | | | |
| HOMESTEAD - Old Elected | G | 01/01/2022 | 170,623 | 2,705,309 | 1,006,513 | 0 | 0 | 0 | 8,708 | 3,888,434 | | 0 | | |
| | | | 0 | 304,932 | 0 | | | | | | | | | |
| HOWEY-IN-THE-HILLS | P | 10/01/2020 | 15,342 | 887,947 | 535,069 | 174,521 | 0 | 0 | 58 | 1,917,753 | | 0 | | |
| | | | 4,463 | 401,888 | 0 | | | | | | | | | |
| INDIALANTIC | G | 10/01/2021 | 13,790 | 772,256 | 616,623 | 165,484 | 0 | 0 | 0 | 1,974,504 | | 0 | | |
| | | | 16,007 | 1,700,886 | 12,214 | | | | | | | | | |
| INDIALANTIC | PF | 10/01/2021 | 248,420 | 5,815,125 | 2,500,476 | 984,221 | 0 | 0 | 295,051 | 10,982,298 | | 468,154 | | |
| | | | 31,082 | 1,428,469 | 0 | | | | | | | | | |
| INDIAN HARBOUR BEACH | P | 10/01/2021 | 335,208 | 8,111,117 | 4,235,067 | 0 | 0 | 0 | 104,521 | 14,036,422 | | 0 | | |
| | | | 0 | 89,339 | 0 | | | | | | | | | |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2021 | 3,065 | 171,671 | 137,074 | 36,787 | 0 | 0 | 85,046 | 352,890 | | 0 | | |
| | | | 0 | 361,167 | 0 | | | | | | | | | |
| INDIAN RIVER SHORES | G | 10/01/2021 | 6,122 | 711,622 | 330,560 | 120,899 | 0 | 0 | 0 | 1,530,370 | | 0 | | |
| | | | 36,709 | 1,294,167 | 74,702 | | | | | | | | | |
| INDIAN RIVER SHORES | PF | 10/01/2021 | 416,308 | 10,981,521 | 4,930,674 | 1,964,961 | 0 | 0 | 16,868 | 19,682,174 | | 356,566 | | |
| | | | 43,089 | 0 | 708,595 | | | | | | | | | |
| INDIAN SHORES | P | 10/01/2019 | 357,746 | 2,568,827 | 0 | 0 | 58,985 | 0 | 12,031 | 3,725,211 | | 0 | | |
| | | | 592,471 | 125,541,276 | 6,374,445 | | | | | | | | | |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2021 | 5,326,000 | 541,888,044 | 92,259,241 | 73,472,345 | 126,475,339 | 0 | 0 | 971,929,161 | | 0 | | |
| | | | 165,000 | 71,668,000 | 0 | | | | | | | | | |
| JACKSONVILLE | CO | 10/01/2021 | 2,859,000 | 117,811,000 | 50,888,000 | 47,669,000 | 6,887,000 | 0 | 688,000 | 297,259,000 | | 11,908,000 | | |
| | | | 2,542,000 | 622,464,000 | 0 | | | | | | | | | |
| JACKSONVILLE | G | 10/01/2021 | 40,642,000 | 725,496,000 | 441,977,000 | 414,024,000 | 59,813,000 | 0 | 7,297,000 | 2,299,661,000 | | 0 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| JACKSONVILLE | PF | 10/01/2021 | 2,732,496 38,330,249 | 0 1,841,549,716 | 0 341,556,255 | 274,371,010 | 0 | 0 | 10,911,261 | 2,487,628,465 | 380,688,717 |
| JACKSONVILLE BEACH | F | 10/01/2021 | 100,112 1,348,969 | 0 11,944,821 | 0 3,942,275 | 860,041 | 0 | 0 | 0 | 18,196,218 | 0 |
| JACKSONVILLE BEACH | G | 10/01/2021 | 0 3,528,525 | 0 47,367,473 | 0 15,633,184 | 3,410,511 | 0 | 0 | 49,166 | 69,890,527 | 0 |
| JACKSONVILLE BEACH | P | 10/01/2021 | 17,828 2,531,331 | 0 20,993,532 | 0 6,928,716 | 1,511,558 | 0 | 0 | 0 | 31,982,965 | 0 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2021 | 0 70,731 | 0 3,398,239 | 0 630,279 | 506,301 | 0 | 0 | 0 | 4,605,550 | 0 |
| JUPITER | P | 10/01/2021 | 270,019 3,660,048 | 0 69,834,941 | 0 25,084,899 | 0 | 9,442,735 | 0 | 0 | 108,292,642 | 9,276,007 |
| JUPITER ISLAND | GPF | 10/01/2021 | 106,251 118,008 | 0 0 | 0 0 | 0 | 0 | 11,254,115 | 0 | 11,478,374 | 0 |
| KEY BISCAYNE | PF | 10/01/2021 | 603,290 3,358,589 | 0 0 | 0 0 | 2,121,001 | 0 | 52,731,370 | 23,712 | 58,790,538 | 4,883,443 |
| KEY WEST | G | 10/01/2020 | 93,532 1,214,069 | 0 38,432,522 | 2,375,299 12,371,076 | 7,211,940 | 0 | 0 | 142,082 | 61,556,356 | 1,194,563 |
| KEY WEST | PF | 10/01/2021 | 1,411,364 4,781,734 | 0 86,067,108 | 0 44,495,766 | 6,400,000 | 4,310,522 | 0 | 824,417 | 146,642,077 | 16,631,318 |
| KEY WEST HOUSING | G | 01/01/2022 | 0 150,239 | 1,395,043 8,575,255 | 0 5,394,309 | 0 | 0 | 0 | 19,691 | 15,495,155 | 1,895,363 |
| KEY WEST UTILITY | G | 01/01/2022 | 203,965 3,734,862 | 18,177,183 70,100,174 | 3,788,802 19,155,092 | 10,007,221 | 0 | 6,356,663 | 294,733 | 131,229,229 | 0 |
| KISSIMMEE | F | 10/01/2021 | 2,561,150 482,708 | 9,336,047 18,132,617 | 341,034 16,739,258 | 3,825,088 | 0 | 0 | 37,667 | 51,380,235 | 834,529 |
| KISSIMMEE | G | 10/01/2021 | 5,409,706 3,201,966 | 26,615,987 67,403,751 | 4,275,482 35,736,442 | 15,572,518 | 0 | 1,239,725 | 8,938 | 159,446,639 | 2,334,648 |
| KISSIMMEE | P | 10/01/2021 | 2,147,520 6,523,435 | 14,499,115 37,697,367 | 332,625 17,528,504 | 7,905,713 | 0 | 0 | 27,101 | 86,607,178 | 860,956 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|---------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2021 | 176,486 | 27,130,516 | 0 | | | | | | | | | |
| | | | 1,983,918 | 59,820,277 | 28,756,156 | 11,473,783 | 0 | 0 | 1,498,270 | 127,842,866 | | 3,002,295 | | |
| LABELLE | F | 10/01/2021 | 0 | 473,287 | 0 | | | | | | | | | |
| | | | 16,240 | 909,454 | 726,171 | 194,883 | 0 | 0 | 262,972 | 2,057,063 | | 0 | | |
| LADY LAKE | P | 10/01/2021 | 0 | 1,852,140 | 0 | | | | | | | | | |
| | | | 121,446 | 3,823,200 | 4,770,992 | 1,098,840 | 0 | 0 | 62,210 | 11,604,408 | | 0 | | |
| LAKE ALFRED | G | 10/01/2021 | 0 | 1,351,490 | 0 | | | | | | | | | |
| | | | 46,375 | 2,596,980 | 2,073,609 | 556,496 | 0 | 0 | 6,899 | 6,618,051 | | 0 | | |
| LAKE ALFRED | PF | 10/01/2021 | 901 | 987,615 | 0 | | | | | | | | | |
| | | | 24,138 | 3,037,258 | 1,804,223 | 0 | 0 | 0 | 21,624 | 5,832,511 | | 0 | | |
| LAKE CITY | F | 10/01/2021 | 28,142 | 334,383 | 0 | | | | | | | | | |
| | | | 473,544 | 8,677,361 | 3,094,873 | 0 | 0 | 105,096 | 0 | 12,713,399 | | 277,681 | | |
| LAKE CITY | G | 10/01/2021 | 10,791 | 0 | 0 | | | | | | | | | |
| | | | 3,181,199 | 21,984,327 | 607,653 | 0 | 0 | 488,786 | 0 | 26,272,756 | | 143,057 | | |
| LAKE CITY | P | 10/01/2021 | 527,423 | 3,626,561 | 281,490 | | | | | | | | | |
| | | | 729,770 | 10,723,673 | 4,756,026 | 0 | 0 | 0 | 123,674 | 20,521,269 | | 82,352 | | |
| LAKE HELEN | P | 10/01/2021 | 2,267 | 361,172 | 0 | | | | | | | | | |
| | | | 12,393 | 694,016 | 554,151 | 148,718 | 0 | 0 | 163,844 | 1,608,873 | | 0 | | |
| LAKE MARY | F | 10/01/2021 | 29,194 | 0 | 0 | | | | | | | | | |
| | | | 1,609,586 | 13,146,067 | 8,635,154 | 2,634,341 | 0 | 0 | 53,116 | 26,001,226 | | 94,126 | | |
| LAKE MARY | P | 10/01/2021 | 62,819 | 4,349,736 | 0 | | | | | | | | | |
| | | | 1,418,017 | 13,470,275 | 9,714,232 | 1,250,976 | 0 | 0 | 44,438 | 30,221,617 | | 0 | | |
| LAKE PARK (RETIRED) | P | 10/01/2021 | 0 | 125,206 | 216,608 | | | | | | | | | |
| | | | 57,156 | 1,052,558 | 0 | 0 | 0 | 0 | 0 | 1,451,528 | | 0 | | |
| LAKE WALES | F | 10/01/2021 | 20,764 | 1,100,772 | 38,345 | | | | | | | | | |
| | | | 682,946 | 6,228,209 | 2,243,774 | 885,953 | 0 | 0 | 1,978 | 11,198,785 | | 138,805 | | |
| LAKE WALES | G | 10/01/2021 | 30,871 | 1,475,609 | 121,583 | | | | | | | | | |
| | | | 559,541 | 7,986,828 | 3,793,642 | 0 | 0 | 0 | 23,548 | 13,944,526 | | 368,802 | | |
| LAKE WALES | P | 10/01/2021 | 35,761 | 2,138,753 | 66,238 | | | | | | | | | |
| | | | 657,991 | 10,332,389 | 4,119,328 | 1,550,417 | 0 | 0 | 33,241 | 18,867,636 | | 45,848 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| | | | 140,283 | 0 | 0 | | | | | | |
| LAKE WORTH BEACH | F | 10/01/2021 | 3,824,807 | 33,623,459 | 17,417,966 | 4,517,620 | 0 | 0 | 574,405 | 58,949,730 | 18,886,228 |
| | | | 749,040 | 0 | 0 | | | | | | |
| LAKE WORTH BEACH | G | 10/01/2019 | 2,044,354 | 44,202,599 | 14,776,631 | 9,792,668 | 0 | 0 | 82,208 | 71,483,084 | 3,224,248 |
| | | | 77,598 | 0 | 0 | | | | | | |
| LAKE WORTH BEACH | P | 10/01/2021 | 2,080,151 | 27,168,376 | 7,503,514 | 5,324,765 | 0 | 0 | 609,391 | 41,545,013 | 40,399 |
| | | | 1,139,696 | 25,887,518 | 0 | | | | | | |
| LAKELAND | F | 10/01/2021 | 732,360 | 58,837,763 | 33,210,208 | 12,545,602 | 2,085,040 | 0 | 584,348 | 133,853,839 | 1,519,652 |
| | | | 6,887,118 | 132,759,726 | 34,496,474 | | | | | | |
| LAKELAND | G | 10/01/2021 | 15,940,793 | 444,822,316 | 124,129,632 | 54,586,936 | 0 | 0 | 64,412,168 | 749,210,827 | 20,693,000 |
| | | | 256,392 | 42,358,551 | 645,857 | | | | | | |
| LAKELAND | P | 10/01/2021 | 4,275,342 | 73,905,219 | 39,267,915 | 23,258,314 | 0 | 0 | 820,459 | 183,147,131 | 4,295,777 |
| | | | -117,722 | 0 | 0 | | | | | | |
| LANTANA | F | 09/30/2021 | 860,692 | 37,107,570 | 8,733,875 | 5,097,333 | 0 | 5,564,394 | 228,782 | 57,017,360 | 4,550,591 |
| | | | 26,989 | 3,691,700 | 0 | | | | | | |
| LANTANA | P | 10/01/2021 | 486,584 | 12,256,187 | 5,032,229 | 1,716,578 | 0 | 0 | 543,582 | 22,666,685 | 160,540 |
| | | | 0 | 5,332,440 | 0 | | | | | | |
| LARGO | PF | 10/01/2021 | 8,487,426 | 103,486,174 | 52,526,767 | 14,769,149 | 0 | 0 | 171,001 | 184,430,955 | 6,273,983 |
| | | | 11,404 | 99,852 | 25,041 | | | | | | |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2020 | 305,118 | 1,616,610 | 826,388 | 0 | 0 | 0 | 43,274 | 2,841,139 | 0 |
| | | | 768,565 | 0 | 0 | | | | | | |
| LAUDERHILL | F | 10/01/2021 | 2,360,826 | 76,492,459 | 18,325,360 | 13,587,661 | 2,472,410 | 1,031,250 | 0 | 115,038,531 | 2,246,219 |
| | | | 0 | 3,685,327 | 0 | | | | | | |
| LAUDERHILL | G | 10/01/2021 | 120,520 | 24,859,507 | 4,583,810 | 3,161,431 | 0 | 0 | 354,433 | 36,056,162 | 1,377,129 |
| | | | 39,332 | 13,338,898 | 0 | | | | | | |
| LAUDERHILL | P | 10/01/2021 | 1,049,209 | 45,681,679 | 9,784,313 | 13,223,665 | 8,485,641 | 2,031,875 | 146,650 | 93,487,962 | 2,314,244 |
| | | | 1,080,501 | 4,491,076 | 0 | | | | | | |
| LAUDERHILL (C&M) | G | 10/01/2021 | 602,191 | 28,171,355 | 7,816,332 | 3,825,667 | 0 | 0 | 66,937 | 45,920,185 | 3,421,430 |
| | | | 62,459 | 0 | 0 | | | | | | |
| LEESBURG | F | 10/01/2021 | 842,378 | 13,861,337 | 8,980,510 | 2,194,334 | 620,781 | 0 | 0 | 26,561,799 | 0 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|---|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| LEESBURG | G | 10/01/2021 | 321,377 | 7,915,493 | 0 | | | | | | | | | |
| | | | 406,346 | 20,739,293 | 7,071,713 | 7,826,762 | 0 | 0 | 187,771 | 44,093,213 | | 100,137 | | |
| LEESBURG | P | 10/01/2021 | 1,249 | 4,562,743 | 212,394 | | | | | | | | | |
| | | | 549,245 | 16,131,141 | 7,866,163 | 0 | 0 | 0 | 0 | 29,322,935 | | 657,636 | | |
| LIGHTHOUSE POINT | PF | 10/01/2021 | 0 | 6,506,186 | 0 | | | | | | | | | |
| | | | 223,251 | 12,502,084 | 9,982,531 | 2,679,018 | 0 | 0 | 0 | 31,893,070 | | 678,769 | | |
| LIVE OAK | F | 10/01/2020 | 4,012 | 0 | 0 | | | | | | | | | |
| | | | 25,341 | 1,041,371 | 552,898 | 0 | 0 | 0 | 3,997 | 1,619,625 | | 0 | | |
| LONGBOAT KEY | F | 10/01/2021 | 52,610 | 3,171,282 | 0 | | | | | | | | | |
| | | | 1,204,721 | 13,128,613 | 4,450,946 | 2,097,983 | 0 | 0 | 13,126 | 24,093,029 | | 0 | | |
| LONGBOAT KEY | G | 10/01/2021 | 28,729 | 1,799,414 | 0 | | | | | | | | | |
| | | | 642,579 | 7,101,431 | 2,430,518 | 1,145,641 | 0 | 0 | 7,448 | 13,140,864 | | 0 | | |
| LONGBOAT KEY | P | 10/01/2021 | 19,751 | 1,225,634 | 0 | | | | | | | | | |
| | | | 457,199 | 4,893,678 | 1,670,975 | 787,626 | 0 | 0 | 5,073 | 9,049,790 | | 0 | | |
| LONGWOOD | PF | 10/01/2021 | 63,526 | 5,584,038 | 0 | | | | | | | | | |
| | | | 191,609 | 10,730,113 | 8,567,666 | 2,299,310 | 0 | 0 | 168,145 | 27,268,117 | | 2,875,625 | | |
| LYNN HAVEN | F | 10/01/2021 | 30,168 | 981,373 | 0 | | | | | | | | | |
| | | | 427,068 | 4,897,517 | 2,074,281 | 1,155,758 | 0 | 0 | 17,387 | 9,548,778 | | 142,168 | | |
| LYNN HAVEN | G | 10/01/2021 | 891,202 | 3,198,660 | 0 | | | | | | | | | |
| | | | 956,145 | 12,807,113 | 4,421,410 | 1,000,337 | 0 | 0 | 40,983 | 23,233,884 | | 362,911 | | |
| LYNN HAVEN | P | 10/01/2021 | 17,132 | 1,592,677 | 0 | | | | | | | | | |
| | | | 193,149 | 7,532,680 | 2,603,968 | 970,867 | 0 | 0 | 26,518 | 12,883,955 | | 0 | | |
| MADISON | PF | 10/01/2021 | 29,457 | 809,586 | 31,488 | | | | | | | | | |
| | | | 472,128 | 3,946,134 | 1,487,121 | 0 | 0 | 0 | 23,437 | 6,752,477 | | 0 | | |
| MAITLAND | PF | 10/01/2021 | 49,675 | 4,986,398 | 0 | | | | | | | | | |
| | | | 1,051,061 | 21,882,739 | 11,413,793 | 3,312,137 | 0 | 0 | 72,271 | 42,623,532 | | 443,505 | | |
| MANALAPAN | GP | 10/01/2020 | 0 | 234,760 | 0 | | | | | | | | | |
| | | | 9,825 | 1,440,075 | 702,513 | 0 | 0 | 0 | 9,211 | 2,377,962 | | 0 | | |
| MARATHON | F | 10/01/2020 | 74,143 | 1,734,712 | 0 | | | | | | | | | |
| | | | 87,281 | 5,051,394 | 3,043,929 | 992,823 | 0 | 0 | 198,754 | 10,785,528 | | 0 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|-------------|---|----------------|-------------------|-----------------|---------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| MARCO ISLAND | F | 10/01/2021 | 11,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,594,247 | 0 | |
| MARCO ISLAND | P | 10/01/2021 | 972,000 | 18,254,168 | 8,192,387 | 2,164,428 | 0 | 0 | 0 | 0 | 23,340 | 22,457,056 | 0 | |
| MARIANNA | F | 10/01/2020 | 92,496 | 3,497,431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,278,250 | 0 | |
| MARIANNA | P | 10/01/2020 | 49,105 | 2,821,167 | 1,362,844 | 0 | 0 | 0 | 0 | 0 | 0 | 5,530,931 | 0 | |
| MARTIN COUNTY | ERP | 07/01/2019 | 55,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,400,010 | 0 | |
| MEDLEY | P | 10/01/2021 | 14,688 | 5,487,580 | 2,897,742 | 0 | 0 | 0 | 0 | 0 | 0 | 35,646,537 | 0 | |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2021 | 12,918 | 3,481,159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,352,003 | 176,885 | |
| MELBOURNE | F | 10/01/2021 | 3,046 | 2,982,411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,459,049 | 6,325,931 | |
| MELBOURNE | P | 10/01/2021 | 0 | 19,083,470 | 8,283,076 | 10,469,623 | 2,942,214 | 0 | 421,279 | 0 | 843,572 | 109,958,278 | 1,259,311 | |
| MELBOURNE [G] | G | 10/01/2021 | 2,892 | 4,515,527 | 3,343,293 | 0 | 0 | 0 | 0 | 0 | 180,061 | 8,959,773 | 0 | |
| MELBOURNE [G] - SPECIAL RISK | G | 10/01/2021 | 3,512 | 1,387,570 | 723,359 | 0 | 0 | 0 | 0 | 0 | 0 | 1,900,016 | 37,361 | |
| MELBOURNE BEACH | P | 10/01/2021 | 45,906 | -145,090 | -115,241 | 0 | 0 | 0 | 0 | 0 | 32,424 | 4,662,740 | 0 | |
| MIAMI - ELECTED | G | 01/01/2021 | 0 | 448,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,307,061 | 0 | |
| MIAMI - FIPO | PF | 10/01/2021 | 63,445 | 2,781,415 | 1,401,958 | 104,803,758 | 140,473,609 | 0 | 0 | 0 | 0 | 1,306,437,051 | 178,612,618 | |
| MIAMI - FIPO (STAFF) | G | 10/01/2021 | 24,034 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,330,583 | 297,239 | |
| | | | 1,741,760 | 0 | 6,541,267 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | | 14,282,358 | 285,048,910 | 12,391,032 | 104,803,758 | 140,473,609 | 0 | 0 | 0 | 0 | | | |
| | | | 23,795,088 | 455,305,753 | 270,336,543 | 104,803,758 | 140,473,609 | 0 | 0 | 0 | 0 | | | |
| | | | 0 | 478,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | | 245,136 | 2,636,688 | 970,329 | 0 | 0 | 0 | 0 | 0 | 0 | | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2022 | 5,218,330 | 104,148,020 | 4,527,298 | | | | | | |
| | | | 8,693,986 | 166,354,581 | 98,772,579 | 38,292,039 | 51,324,695 | 0 | 0 | 477,331,528 | 0 |
| | | | 4,828,671 | 0 | 0 | | | | | | |
| MIAMI - GESE | GS | 10/01/2021 | 40,251,917 | 691,518,164 | 202,377,584 | 0 | 0 | -5,508,420 | 0 | 933,467,916 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| MIAMI - GESE (EXCESS) | GS | 10/01/2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 5,000 | 0 | 0 | | | | | | |
| MIAMI - GESE (STAFF) | GS | 10/01/2021 | 77,782 | 4,554,788 | 1,274,851 | 0 | 0 | -1,030 | 0 | 5,911,391 | 0 |
| | | | 22,155 | 0 | 0 | | | | | | |
| MIAMI - OFF-STREET PARKING | G | 10/01/2021 | 620,498 | 16,841,052 | 9,554,224 | 0 | 0 | 0 | 0 | 27,037,929 | 0 |
| | | | 0 | 154,298,932 | 0 | | | | | | |
| MIAMI BEACH | G | 10/01/2021 | 7,597,347 | 398,477,622 | 159,166,695 | 73,281,509 | 39,432,012 | 16,813,951 | 322,593 | 848,745,475 | 16,813,951 |
| | | | 4,348,354 | 0 | 54,374,608 | | | | | | |
| MIAMI BEACH | PF | 10/01/2021 | 20,000 | 654,685,937 | 256,269,219 | 166,490,381 | 0 | 48,656,925 | 820,649 | 1,184,024,775 | 37,127,938 |
| | | | 67,129 | 0 | 0 | | | | | | |
| MIAMI SHORES VILLAGE | G | 10/01/2021 | 250,556 | 13,153,989 | 6,339,434 | 0 | 0 | 0 | 0 | 19,811,108 | 450,927 |
| | | | 240,625 | 926,426 | 73,283 | | | | | | |
| MIAMI SHORES VILLAGE | P | 10/01/2021 | 495,233 | 20,927,685 | 12,505,431 | 0 | 0 | 0 | 258,602 | 34,910,081 | 588,597 |
| | | | 193,684 | 0 | 83,018 | | | | | | |
| MIAMI SPRINGS | G | 10/01/2021 | 842,351 | 16,502,642 | 5,731,748 | 2,043,514 | 0 | 0 | 310,769 | 25,086,188 | 22,256 |
| | | | 2,965 | 0 | 274,365 | | | | | | |
| MIAMI SPRINGS | PF | 10/01/2021 | 942,659 | 27,251,097 | 9,910,309 | 3,017,175 | 0 | 0 | 70,098 | 41,328,472 | 869,559 |
| | | | 0 | 5,907,904 | 0 | | | | | | |
| MIAMI-DADE COUNTY | ERP | 07/01/2021 | 843,986 | 11,815,808 | 9,565,178 | 0 | 0 | 0 | 0 | 28,132,876 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| MIDWAY FCD | F | 10/01/2021 | 0 | 0 | 0 | 0 | 9,475,095 | 0 | 0 | 9,475,095 | 0 |
| | | | 34,035 | 380,411 | 0 | | | | | | |
| MILTON | F | 10/01/2021 | 821,073 | 3,791,137 | 1,939,645 | 0 | 0 | 0 | 14,915 | 6,951,386 | 100,770 |
| | | | 32,112 | 1,813,265 | 0 | | | | | | |
| MILTON | G | 10/01/2021 | 119,313 | 9,294,769 | 3,798,019 | 1,919,603 | 0 | 0 | 45,859 | 16,931,222 | 166,939 |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| | | | 20,135 | 1,074,404 | 0 | | | | | | |
| MILTON | P | 10/01/2021 | 584,127 | 5,583,846 | 2,063,480 | 1,058,049 | 0 | 0 | 0 | 10,384,041 | 353,956 |
| | | | 941,222 | 0 | 967,880 | | | | | | |
| MIRAMAR | F | 10/01/2021 | 11,404,187 | 172,144,988 | 29,422,091 | 18,522,474 | 4,528,889 | 0 | 2,108,339 | 235,823,392 | 33,295,757 |
| | | | 630,044 | 0 | 0 | | | | | | |
| MIRAMAR | G | 10/01/2021 | 1,402,361 | 94,330,586 | 36,554,848 | 0 | 14,436,538 | 4,763,113 | 262,068 | 151,855,422 | 4,763,113 |
| | | | 98,963 | 32,984,907 | 0 | | | | | | |
| MIRAMAR | P | 10/01/2021 | 4,548,279 | 121,326,519 | 30,303,426 | 49,008,332 | 18,050,453 | 750,456 | 111,450 | 256,959,885 | 57,992,642 |
| | | | 350,131 | 0 | 0 | | | | | | |
| MIRAMAR - MANAGEMENT | G | 10/01/2021 | 647,581 | 45,382,290 | 17,026,483 | 6,051,751 | 0 | 2,359,761 | 0 | 71,817,997 | 2,359,761 |
| | | | 0 | 0 | 0 | | | | | | |
| MONROE COUNTY | ERP | 07/01/2021 | 210,781 | 0 | 0 | 0 | 0 | 0 | 58,632 | 152,149 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2021 | 841,817 | 0 | 0 | 0 | 0 | 0 | 0 | 841,817 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| MONTICELLO | F | 10/01/2021 | 16,648 | 472,270 | 728,141 | 0 | 0 | 0 | 11,329 | 1,205,730 | 0 |
| | | | 0 | 0 | 0 | | | | | | |
| MONTICELLO | P | 10/01/2019 | 50,299 | 0 | 2,276,682 | 0 | 0 | 0 | 33,692 | 2,293,289 | 0 |
| | | | 115 | 0 | 385,235 | | | | | | |
| MOUNT DORA | F | 10/01/2021 | 290,344 | 7,020,613 | 2,490,114 | 1,319,673 | 0 | 0 | 7,293 | 11,498,801 | 79,269 |
| | | | 0 | 0 | 442,473 | | | | | | |
| MOUNT DORA | G | 10/01/2021 | 262,910 | 12,196,668 | 3,889,210 | 1,566,226 | 0 | 752,382 | 107,268 | 19,002,601 | 0 |
| | | | 0 | 0 | 715,352 | | | | | | |
| MOUNT DORA | P | 10/01/2021 | 227,021 | 10,860,071 | 2,527,774 | 1,592,937 | 0 | 0 | 10,454 | 15,912,701 | 0 |
| | | | 623,694 | 10,658,028 | 462,036 | | | | | | |
| NAPLES | F | 10/01/2021 | 1,575,847 | 43,224,020 | 10,705,556 | 4,902,913 | 0 | 0 | 11,255 | 72,140,839 | 922,740 |
| | | | 0 | 10,774,498 | 495,670 | | | | | | |
| NAPLES | G | 10/01/2021 | 1,475,265 | 43,128,313 | 10,790,344 | 5,881,996 | 0 | 0 | 2,564 | 72,543,522 | 99,330 |
| | | | 7,554 | 9,711,147 | 427,299 | | | | | | |
| NAPLES | P | 10/01/2021 | 2,859,323 | 39,473,765 | 9,928,678 | 4,902,336 | 0 | 0 | 623,358 | 66,686,744 | 855,832 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|---------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| NEPTUNE BEACH | P | 10/01/2021 | 62,118 | 1,470,509 | 92,906 | | | | | | | | | |
| | | | 287,734 | 6,465,995 | 4,384,451 | 0 | 0 | 0 | 727,619 | 12,036,094 | | 195,640 | | |
| NEW PORT RICHEY | F | 10/01/2021 | 160,300 | 2,227,821 | 55,132 | | | | | | | | | |
| | | | 379,209 | 9,678,587 | 3,561,169 | 0 | 0 | 0 | 570,821 | 15,491,397 | | 184,717 | | |
| NEW PORT RICHEY | P | 10/01/2021 | 24,336 | 0 | 0 | | | | | | | | | |
| | | | 917,810 | 22,504,152 | 8,705,714 | 4,123,542 | 0 | 135,907 | 294,108 | 36,117,353 | | 216,421 | | |
| NEW SMYRNA BEACH | F | 10/01/2021 | 64,105 | 4,781,349 | 0 | | | | | | | | | |
| | | | 1,205,198 | 14,237,463 | 7,289,891 | 1,583,448 | 0 | 0 | 146,518 | 29,014,936 | | 669,889 | | |
| NEW SMYRNA BEACH | P | 10/01/2021 | 0 | 3,413,935 | 0 | | | | | | | | | |
| | | | 632,336 | 10,626,933 | 4,862,409 | 2,543,552 | 0 | 0 | 0 | 22,079,165 | | 0 | | |
| NORTH BAY FCD | F | 10/01/2021 | 76,102 | 684,448 | 0 | | | | | | | | | |
| | | | 100,544 | 3,916,750 | 1,692,601 | 744,745 | 0 | 0 | 4,182 | 7,211,008 | | 0 | | |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2021 | 185,534 | 1,894,889 | 7,935,891 | | | | | | | | | |
| | | | 2,135,943 | 8,562,241 | 52,074,656 | 1,955,547 | 0 | 0 | 416,804 | 74,327,897 | | 0 | | |
| NORTH BROWARD HOSPITAL | G | 07/01/2020 | 0 | 47,134,428 | 7,394,262 | | | | | | | | | |
| | | | 6,677,138 | 144,736,492 | 58,603,991 | 46,066,077 | 61,543,508 | 0 | 0 | 372,155,896 | | 0 | | |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2021 | 1,306,298 | 21,728,600 | 8,087,470 | | | | | | | | | |
| | | | 1,471,354 | 59,512,012 | 29,629,534 | 7,393,360 | 0 | 0 | 486,196 | 128,642,432 | | 1,766,053 | | |
| NORTH MIAMI 691 [GPF] | F | 10/01/2021 | 1,529 | 0 | 0 | | | | | | | | | |
| | | | 104,597 | 1,569,720 | 546,024 | 382,403 | 0 | 0 | 19,672 | 2,584,601 | | 0 | | |
| NORTH MIAMI 691 [GPF] | G | 10/01/2021 | 93,573 | 0 | 0 | | | | | | | | | |
| | | | 6,400,836 | 96,059,692 | 33,414,159 | 23,401,337 | 0 | 0 | 1,203,817 | 158,165,780 | | 0 | | |
| NORTH MIAMI 691 [GPF] | P | 10/01/2021 | 3,792 | 0 | 0 | | | | | | | | | |
| | | | 259,388 | 3,892,733 | 1,354,079 | 948,318 | 0 | 0 | 48,784 | 6,409,526 | | 0 | | |
| NORTH MIAMI 748 | P | 10/01/2021 | 78,382 | 0 | 0 | | | | | | | | | |
| | | | 4,041,847 | 39,549,059 | 44,070,349 | 17,912,556 | 0 | 0 | 614,620 | 105,037,573 | | 0 | | |
| NORTH MIAMI BEACH | G | 10/01/2021 | 278,148 | 0 | 0 | | | | | | | | | |
| | | | 2,531,985 | 65,331,246 | 17,276,252 | 8,713,475 | 0 | 0 | 789,516 | 93,341,590 | | 191,532 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|-------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 817,789 | 0 | 0 | | | | | | | | | |
| NORTH MIAMI BEACH | PF | 10/01/2021 | 4,234,752 | 74,097,146 | 30,381,121 | 7,961,050 | 296,740 | 0 | 1,235,640 | 116,552,958 | | 5,126,485 | | |
| | | | 4,816 | 3,919,304 | 0 | | | | | | | | | |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2020 | 103,685 | 11,094,326 | 3,836,356 | 1,783,387 | 0 | 0 | 93,775 | 20,648,099 | | 0 | | |
| | | | 0 | 7,128,684 | 0 | | | | | | | | | |
| NORTH PORT | F | 10/01/2021 | 357,184 | 31,472,161 | 20,433,039 | 6,052,894 | 0 | 0 | 39,073 | 65,404,889 | | 637,596 | | |
| | | | 42,172 | 9,576,451 | 2,478,256 | | | | | | | | | |
| NORTH PORT | P | 10/01/2021 | 1,279,626 | 31,029,648 | 14,574,487 | 4,478,422 | 0 | 0 | 673,481 | 62,785,581 | | 141,532 | | |
| | | | 44,886 | 4,790,363 | 365,379 | | | | | | | | | |
| NORTH RIVER FCD | F | 10/01/2021 | 485,002 | 14,420,794 | 7,336,237 | 2,429,534 | 0 | 0 | 318,226 | 29,553,969 | | 0 | | |
| | | | 0 | 11,525,221 | 0 | | | | | | | | | |
| OAKLAND PARK | G | 10/01/2021 | 195,342 | 22,708,592 | 10,548,507 | 3,858,019 | 0 | 0 | 99,578 | 48,736,103 | | 0 | | |
| | | | 1,054,065 | 0 | 0 | | | | | | | | | |
| OAKLAND PARK | PF | 10/01/2021 | 3,655,241 | 45,397,768 | 14,631,878 | 7,551,067 | 0 | 7,273 | 824,715 | 71,472,577 | | 2,434,702 | | |
| | | | 142,751 | 13,456,773 | 694,209 | | | | | | | | | |
| OCALA | F | 10/01/2021 | 2,806,031 | 40,370,145 | 25,331,963 | 7,312,837 | 0 | 0 | 192,134 | 89,922,575 | | 4,665,200 | | |
| | | | 20,135 | 26,576,179 | 0 | | | | | | | | | |
| OCALA | G | 10/01/2021 | 5,047,099 | 79,833,502 | 65,441,114 | 23,076,962 | 0 | 0 | 1,398,595 | 198,596,396 | | 2,741,538 | | |
| | | | 90,908 | 15,991,451 | 0 | | | | | | | | | |
| OCALA | P | 10/01/2021 | 2,572,016 | 43,809,719 | 26,976,667 | 3,980,349 | 0 | 0 | 73,153 | 93,347,957 | | 884,226 | | |
| | | | 22,829 | 1,244,077 | 100,916 | | | | | | | | | |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2021 | 1,468,589 | 13,306,607 | 3,639,007 | 0 | 0 | 0 | 4,728 | 19,777,297 | | 0 | | |
| | | | 130,817 | 7,946,245 | 2,097,244 | | | | | | | | | |
| OCOEE | G | 10/01/2021 | 874,365 | 21,352,778 | 13,867,133 | 5,297,184 | 0 | 0 | 92,009 | 51,473,757 | | 545,880 | | |
| | | | 244,292 | 10,843,523 | 2,035,375 | | | | | | | | | |
| OCOEE | PF | 10/01/2021 | 4,657,335 | 32,911,963 | 20,960,564 | 6,635,998 | 0 | 0 | 3,856,745 | 74,432,305 | | 1,344,632 | | |
| | | | 52,765 | 1,877,608 | 0 | | | | | | | | | |
| OKALOOSA ISLAND FCD | F | 10/01/2021 | 478,703 | 6,646,737 | 3,349,353 | 1,044,433 | 0 | 0 | 644,834 | 12,804,765 | | 0 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| | | | 25,355 | 0 | 0 | | | | | | |
| OKEECHOBEE | F | 10/01/2020 | 19,480 | 3,122,889 | 1,701,434 | 0 | 0 | 0 | 16,951 | 4,852,207 | 208,674 |
| | | | 7,248 | 0 | 0 | | | | | | |
| OKEECHOBEE | G | 10/01/2021 | 92,480 | 3,813,245 | 2,547,865 | 0 | 0 | 0 | 130,189 | 6,330,649 | 14,786 |
| | | | 33,805 | 0 | 0 | | | | | | |
| OKEECHOBEE | P | 10/01/2021 | 101,137 | 7,111,000 | 4,807,687 | 0 | 0 | 0 | 95,106 | 11,958,523 | 179,700 |
| | | | 8,059 | 0 | 0 | | | | | | |
| OKEECHOBEE UTILITY | G | 10/01/2021 | 173,561 | 7,332,708 | 4,628,044 | 0 | 0 | 0 | 6,919 | 12,135,453 | 0 |
| | | | 0 | 1,889,228 | 0 | | | | | | |
| OLDSMAR | F | 10/01/2021 | 64,826 | 3,630,281 | 2,898,667 | 777,917 | 0 | 0 | 798,925 | 8,461,994 | 0 |
| | | | 0 | 13,014,794 | 0 | | | | | | |
| ORANGE COUNTY LIBRARY | G | 01/01/2022 | 767,339 | 31,158,200 | 14,464,163 | 3,740,897 | 0 | 0 | 23,393 | 63,122,000 | 0 |
| | | | 77,028 | 1,466,058 | 0 | | | | | | |
| ORANGE PARK | F | 10/01/2021 | 188,540 | 5,806,432 | 2,027,390 | 863,981 | 0 | 0 | 27,588 | 10,401,841 | 324,558 |
| | | | 0 | 2,798,064 | 0 | | | | | | |
| ORANGE PARK | G | 10/01/2021 | 96,012 | 5,376,673 | 4,293,108 | 1,152,144 | 0 | 0 | 0 | 13,716,001 | 0 |
| | | | 132,476 | 2,610,095 | 0 | | | | | | |
| ORANGE PARK | P | 10/01/2021 | 1,596,798 | 14,531,457 | 7,011,371 | 0 | 0 | 0 | 153,152 | 25,729,045 | 296,804 |
| | | | 0 | 94,251,265 | 0 | | | | | | |
| ORLANDO | F | 10/01/2021 | 2,407,128 | 208,135,836 | 144,902,827 | 35,230,271 | 31,531,672 | 36,469,176 | 0 | 552,928,175 | 5,241,013 |
| | | | 1,087,983 | 21,383,668 | 0 | | | | | | |
| ORLANDO | G | 09/30/2021 | 5,895 | 123,568,190 | 87,539,220 | 14,642,438 | 7,101,290 | 271,552 | 0 | 255,600,236 | 0 |
| | | | 0 | 127,560,134 | 144,145,269 | | | | | | |
| ORLANDO | P | 10/01/2021 | 4,662,565 | 285,488,792 | 62,245,861 | 48,629,541 | 98,677,219 | 0 | 296,476 | 771,112,905 | 0 |
| | | | 723,061 | 28,969,360 | 0 | | | | | | |
| ORLANDO AVIATION | G | 10/01/2021 | 6,825,325 | 77,984,900 | 52,539,682 | 0 | 0 | 0 | 1,870,619 | 165,171,709 | 0 |
| | | | 1,015,929 | 88,220,757 | 0 | | | | | | |
| ORLANDO UTILITY | G | 10/01/2021 | 19,812,001 | 245,592,639 | 87,650,504 | 48,231,452 | 51,197,413 | 348,788 | 2,511,474 | 539,558,009 | 0 |
| | | | 389,260 | 5,802,542 | 0 | | | | | | |
| ORMOND BEACH | F | 10/01/2021 | 2,436,656 | 19,891,416 | 10,806,451 | 0 | 0 | 0 | 515,853 | 38,810,472 | 487,448 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|--------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|--------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| ORMOND BEACH | G | 10/01/2021 | 123,396 | 9,709,766 | 0 | | | | | | | | | |
| | | | 2,831,060 | 31,982,917 | 17,510,878 | 0 | 0 | 0 | 820,382 | 61,337,635 | | 269,143 | | |
| ORMOND BEACH | P | 10/01/2021 | 463,730 | 6,682,440 | 0 | | | | | | | | | |
| | | | 2,940,531 | 23,167,258 | 12,376,356 | 0 | 0 | 0 | 669,946 | 44,960,369 | | 35,297 | | |
| OVIEDO | F | 10/01/2021 | 0 | 3,408,108 | 0 | | | | | | | | | |
| | | | 479,902 | 10,386,965 | 4,644,322 | 1,562,963 | 0 | 0 | 119,733 | 20,362,527 | | 0 | | |
| OVIEDO | P | 10/01/2021 | 48,629 | 4,803,238 | 0 | | | | | | | | | |
| | | | 1,139,373 | 18,397,975 | 10,223,823 | 1,516,697 | 0 | 0 | 115,136 | 36,014,599 | | 87,172 | | |
| PACE FCD | F | 10/01/2021 | 8,508 | 97,476 | 0 | | | | | | | | | |
| | | | 3,345 | 187,306 | 149,558 | 40,137 | 0 | 0 | 0 | 486,330 | | 0 | | |
| PALATKA | F | 10/01/2021 | 81,401 | 1,615,470 | 0 | | | | | | | | | |
| | | | 504,229 | 4,655,663 | 3,096,904 | 0 | 0 | 0 | 12,322 | 9,941,345 | | 0 | | |
| PALATKA | G | 10/01/2021 | 69,509 | 4,446,116 | 0 | | | | | | | | | |
| | | | 246,541 | 8,243,171 | 9,136,168 | 0 | 0 | 0 | 41,188 | 22,100,317 | | 500,148 | | |
| PALATKA | P | 10/01/2021 | 11,253 | 2,243,185 | 0 | | | | | | | | | |
| | | | 870,547 | 6,526,899 | 4,066,894 | 0 | 0 | 0 | 22,655 | 13,696,123 | | 40,018 | | |
| PALM BAY | F | 10/01/2021 | 670,550 | 21,478,192 | 1,205,700 | | | | | | | | | |
| | | | 4,165,769 | 40,422,191 | 31,696,162 | 13,207,530 | 0 | 0 | 1,493,158 | 111,352,936 | | 5,263,019 | | |
| PALM BAY | G | 10/01/2021 | 0 | 0 | 0 | | | | | | | | | |
| | | | 25,932 | 165,657 | 65,912 | 0 | 0 | 0 | 8,808 | 248,693 | | 0 | | |
| PALM BAY | P | 10/01/2021 | 960,012 | 23,134,610 | 1,309,631 | | | | | | | | | |
| | | | 4,216,984 | 61,809,046 | 41,799,600 | 13,450,132 | 0 | 0 | 1,615,804 | 145,064,211 | | 3,636,141 | | |
| PALM BEACH | GPF | 09/30/2021 | 5,740,006 | 56,395,987 | 0 | | | | | | | | | |
| | | | 17,649,498 | 131,538,852 | 45,214,634 | 19,077,508 | 20,790,726 | 12,536 | 2,783,638 | 293,636,109 | | 11,603,278 | | |
| PALM BEACH GARDENS | F | 10/01/2021 | 166,112 | 16,221,431 | 888,390 | | | | | | | | | |
| | | | 2,556,489 | 72,501,715 | 36,186,693 | 12,717,441 | 0 | 0 | 915,040 | 140,323,231 | | 9,859,046 | | |
| PALM BEACH GARDENS | G | 10/01/2021 | 0 | 699,109 | 0 | | | | | | | | | |
| | | | 23,989 | 1,343,387 | 1,072,653 | 287,869 | 0 | 0 | 19,992 | 3,407,015 | | 0 | | |
| PALM BEACH GARDENS | P | 10/01/2021 | 597,504 | 360,548 | 0 | | | | | | | | | |
| | | | 4,938,759 | 80,293,957 | 30,981,557 | 11,525,546 | 0 | 0 | 1,189,836 | 127,508,035 | | 16,978,541 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|----------------------------|------------|-------------------|----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| PALM COAST (VOL) | F | 10/01/2021 | 0 39,758 | 1,158,671 2,226,467 | 0 1,777,765 | 477,100 | 0 | 0 | 0 | 5,679,761 | 0 |
| PALM HARBOR FCD | F | 10/01/2021 | 53,864 2,908,227 | 2,879,963 29,029,651 | 183,762 7,764,653 | 0 | 0 | 0 | 294,003 | 42,526,117 | 0 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2022 | 0 0 | 0 82,742,313 | 0 52,103,146 | 13,525,462 | 8,311,738 | 0 | 2,162,252 | 154,520,407 | 0 |
| PALMETTO | G | 10/01/2021 | 172,466 506,414 | 3,784,903 8,974,703 | 862,317 3,084,639 | 1,392,472 | 0 | 0 | 169,524 | 18,608,390 | 122,958 |
| PALMETTO | P | 10/01/2021 | 5,621 385,852 | 2,614,942 8,202,339 | 0 4,019,437 | 1,715,057 | 0 | 0 | 15,322 | 16,927,926 | 165,339 |
| PANAMA CITY | F | 10/01/2021 | 358,708 1,092,079 | 5,271,944 20,974,818 | 0 14,439,763 | 2,593,613 | 0 | 0 | 166,378 | 44,564,547 | 506,827 |
| PANAMA CITY | P | 10/01/2021 | 447,670 1,142,019 | 5,187,977 18,571,984 | 0 15,186,775 | 3,433,572 | 0 | 0 | 40,865 | 43,929,132 | 242,379 |
| PANAMA CITY (SUPP) | G | 10/01/2021 | 13,558 29,257 | 852,648 1,638,421 | 0 1,308,229 | 351,090 | 0 | 0 | 4,516 | 4,188,687 | 0 |
| PANAMA CITY BEACH | F | 10/01/2021 | 358,657 614,961 | 0 15,046,286 | 0 6,186,326 | 0 | 0 | 0 | 38,575 | 22,167,655 | 396,010 |
| PANAMA CITY BEACH | G | 10/01/2021 | 116,081 1,520,418 | 0 35,018,232 | 0 14,319,062 | 0 | 0 | 0 | 74,768 | 50,899,025 | 974,504 |
| PANAMA CITY BEACH | P | 10/01/2021 | 213,257 790,161 | 0 20,518,250 | 0 8,473,663 | 0 | 0 | 0 | 24,144 | 29,971,187 | 197,442 |
| PARKLAND | P | 10/01/2021 | 0 50,153 | 0 0 | 0 2,457,496 | 0 | 0 | 0 | 18,686 | 2,488,963 | 0 |
| PASCO COUNTY | ERP | 07/01/2021 | 9,261 4,025,680 | 2,706,983 4,953,740 | 0 4,747,139 | 0 | 490,008 | 171,259 | 0 | 17,104,070 | 0 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2020 | 0 0 | 0 1,641,984 | 0 766,703 | 922,811 | 0 | 0 | 0 | 3,331,498 | 0 |
| PEMBROKE PINES | G | 10/01/2021 | 0 0 | 23,552,696 102,904,901 | 0 91,804,405 | 13,768,627 | 0 | 4,004,596 | 0 | 236,035,225 | 0 |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| PEMBROKE PINES | PF | 10/01/2021 | 3,062,231 | 0 | 914,811 | 109,977,765 | 2,921,536 | 875,951 | 1,527,422 | 871,502,793 | 183,509,224 |
| | | | 17,809,957 | 552,035,477 | 185,432,487 | | | | | | |
| PENSACOLA | F | 10/01/2021 | 283,442 | 27,072,938 | 0 | 7,103,282 | 0 | 0 | 203,455 | 149,229,765 | 2,066,417 |
| | | | 3,612,972 | 60,549,611 | 50,810,975 | | | | | | |
| PENSACOLA | G | 09/30/2020 | 10,029 | 0 | 0 | 0 | 0 | 94,476 | 0 | 146,482,331 | 0 |
| | | | 2,606,786 | 121,968,840 | 21,802,200 | | | | | | |
| PENSACOLA | P | 10/01/2021 | 294,236 | 23,348,016 | 0 | 11,670,247 | 0 | 0 | 513,113 | 134,152,804 | 1,291,193 |
| | | | 1,646,097 | 61,700,726 | 36,006,595 | | | | | | |
| PERRY | F | 10/01/2021 | 25,282 | 719,484 | 0 | 0 | 0 | 0 | 12,698 | 4,951,644 | 105,802 |
| | | | 65,696 | 2,635,443 | 1,518,437 | | | | | | |
| PERRY | P | 10/01/2021 | 34,743 | 1,510,548 | 0 | 968,563 | 0 | 0 | 12,160 | 10,902,870 | 0 |
| | | | 82,530 | 5,467,410 | 2,851,236 | | | | | | |
| PINELLAS PARK | F | 10/01/2021 | 52,732 | 8,643,049 | 0 | 8,218,511 | 0 | 0 | 0 | 82,271,869 | 0 |
| | | | 3,012,849 | 32,925,543 | 29,419,185 | | | | | | |
| PINELLAS PARK | G | 10/01/2021 | 77,667 | 0 | 0 | 0 | 0 | 0 | 0 | 119,180,815 | 0 |
| | | | 3,622,840 | 96,226,471 | 19,253,837 | | | | | | |
| PINELLAS PARK | P | 10/01/2021 | 60,907 | 0 | 0 | 0 | 16,875,699 | 34,605,593 | 0 | 92,300,651 | 451,175 |
| | | | 2,641,539 | 23,397,908 | 14,719,005 | | | | | | |
| PLANT CITY | PF | 10/01/2021 | 739,756 | 12,357,757 | 466,559 | 2,354,270 | 0 | 0 | 83,715 | 66,039,443 | 2,038,599 |
| | | | 1,674,626 | 23,314,523 | 25,215,667 | | | | | | |
| PLANTATION | G | 10/01/2021 | 2,428,870 | 33,520,693 | 0 | 0 | 0 | 0 | 3,170,709 | 228,912,055 | 10,064,899 |
| | | | 5,515,231 | 106,418,996 | 84,198,974 | | | | | | |
| PLANTATION | P | 10/01/2021 | 211,074 | 36,962,378 | 0 | 25,628,014 | 0 | 0 | 2,179,577 | 221,393,399 | 32,440,770 |
| | | | 12,471,243 | 94,880,634 | 53,419,633 | | | | | | |
| PLANTATION (VOL) | F | 10/01/2021 | 37,548 | 0 | 0 | 1,663,666 | 0 | 0 | 78,271 | 28,144,051 | 0 |
| | | | 932,528 | 22,927,494 | 2,661,086 | | | | | | |
| POMPANO BEACH | G | 10/01/2021 | 200,112 | 0 | 0 | 33,685,865 | 14,284,528 | 6,845,569 | 0 | 251,492,300 | 6,807,753 |
| | | | 6,148,199 | 163,509,885 | 26,818,142 | | | | | | |
| POMPANO BEACH | PF | 10/01/2021 | -3,578,746 | 0 | 0 | 0 | 65,773,357 | 0 | 0 | 286,021,898 | 14,711,011 |
| | | | 11,829,413 | 148,848,169 | 63,149,705 | | | | | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|---------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 203,117 | 4,837,134 | | 0 | | | | | | | | |
| PORT ORANGE | F | 10/01/2021 | 1,795,854 | 19,237,777 | | 14,289,024 | 1,648,958 | 0 | 0 | 377,427 | 41,634,437 | | 266,589 | |
| | | | 285,977 | 5,182,313 | | 0 | | | | | | | | |
| PORT ORANGE | G | 10/01/2021 | 623,289 | 14,976,837 | | 7,969,052 | 7,816,042 | 0 | 3,975,088 | 0 | 40,828,598 | | 0 | |
| | | | 234,054 | 0 | | 0 | | | | | | | | |
| PORT ORANGE | P | 10/01/2021 | 723,652 | 33,444,560 | | 14,582,579 | 7,367,407 | 0 | 0 | 0 | 56,352,252 | | 20,624 | |
| | | | 124,985 | 9,559,081 | | 356,902 | | | | | | | | |
| PORT ST. LUCIE | P | 10/01/2021 | 2,080,397 | 92,173,204 | | 39,390,729 | 14,247,887 | 0 | 0 | 726,850 | 157,206,335 | | 2,644,043 | |
| | | | 0 | 3,383,563 | | 0 | | | | | | | | |
| PUNTA GORDA | F | 10/01/2021 | 73,107 | 10,779,168 | | 4,458,620 | 3,338,450 | 0 | 0 | 4,875 | 22,028,033 | | 1,100,447 | |
| | | | 70,726 | 9,697,555 | | 0 | | | | | | | | |
| PUNTA GORDA | G | 10/01/2021 | 1,494,246 | 21,442,527 | | 20,365,260 | 5,328,962 | 0 | 0 | 203,135 | 58,196,141 | | 2,687,293 | |
| | | | 27,163 | 3,729,032 | | 412,487 | | | | | | | | |
| PUNTA GORDA | P | 10/01/2021 | 635,526 | 13,010,559 | | 6,323,279 | 0 | 0 | 0 | 23,127 | 24,114,919 | | 257,762 | |
| | | | 140,030 | 975,156 | | 0 | | | | | | | | |
| QUINCY | PF | 10/01/2021 | 552,023 | 5,739,858 | | 1,822,258 | 775,797 | 0 | 0 | 124,989 | 9,880,133 | | 0 | |
| | | | 639,618 | 13,557,616 | | 0 | | | | | | | | |
| RIVIERA BEACH | F | 10/01/2021 | 1,794,245 | 61,080,167 | | 20,259,072 | 21,105,024 | 0 | 0 | 378,350 | 118,057,392 | | 2,182,050 | |
| | | | 103,451 | 0 | | 0 | | | | | | | | |
| RIVIERA BEACH | G | 10/01/2021 | 5,668,712 | 96,610,479 | | 25,405,655 | 14,980,333 | 0 | 0 | 0 | 142,768,630 | | 1,575,221 | |
| | | | 219,950 | 19,894,555 | | 0 | | | | | | | | |
| RIVIERA BEACH | P | 09/30/2021 | 5,275,688 | 43,880,696 | | 26,077,762 | 4,556,734 | 0 | -1,415,704 | 0 | 98,489,681 | | 983,749 | |
| | | | 8,190 | 0 | | 0 | | | | | | | | |
| ROCKLEDGE | F | 10/01/2021 | 347,102 | 10,601,035 | | 2,661,526 | 1,310,087 | 589,589 | 0 | 0 | 15,517,529 | | 443,303 | |
| | | | 9,164 | 0 | | 0 | | | | | | | | |
| ROCKLEDGE | G | 10/01/2021 | 484,707 | 16,061,338 | | 3,715,042 | 1,888,105 | 874,218 | 0 | 0 | 23,032,574 | | 473,852 | |
| | | | 9,707 | 0 | | 0 | | | | | | | | |
| ROCKLEDGE | P | 10/01/2021 | 351,583 | 14,253,796 | | 2,955,794 | 1,644,059 | 772,565 | 0 | 0 | 19,987,504 | | 843,232 | |
| | | | 111,154 | 2,980,885 | | 0 | | | | | | | | |
| SAFETY HARBOR | F | 10/01/2021 | 102,285 | 5,727,974 | | 4,573,612 | 1,227,423 | 0 | 0 | 1,651,670 | 13,071,663 | | 0 | |

APPENDIX C - Market Value of Assets - 9/30/2022

| 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 | | | | | | |
| SAINT AUGUSTINE | F | 10/01/2021 | 20,896 | 2,052,433 | 238,493 | | | | | | |
| | | | 749,441 | 9,621,512 | 4,743,170 | 0 | 0 | 0 | 357,969 | 17,067,976 | 0 |
| SAINT AUGUSTINE | G | 10/01/2021 | 0 | 6,473,370 | 0 | | | | | | |
| | | | 791,826 | 34,172,653 | 5,507,458 | 8,708,849 | 3,930,467 | 0 | 17,093 | 59,567,530 | 0 |
| SAINT AUGUSTINE | P | 10/01/2021 | 0 | 2,545,010 | 0 | | | | | | |
| | | | 517,084 | 16,045,011 | 3,804,373 | 4,491,408 | 0 | 0 | 76,515 | 27,326,371 | 285,866 |
| SAINT CLOUD | G | 10/01/2021 | 69,648 | 12,756,544 | 0 | | | | | | |
| | | | 2,751,585 | 35,502,357 | 21,740,374 | 7,256,206 | 0 | 0 | 3,483,663 | 76,593,051 | 1,267,887 |
| SAINT CLOUD | PF | 10/01/2021 | 406,043 | 10,381,256 | 0 | | | | | | |
| | | | 4,152,575 | 31,809,947 | 20,949,884 | 6,139,899 | 0 | 0 | 611,125 | 73,228,479 | 419,424 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2021 | 440,488 | 0 | 0 | | | | | | |
| | | | 11,110,786 | 111,604,260 | 67,321,883 | 0 | 0 | 0 | 383,010 | 190,094,407 | 0 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2021 | 656,187 | 17,406,639 | 0 | | | | | | |
| | | | 12,429,887 | 189,765,262 | 73,576,077 | 30,177,813 | 32,835,775 | 0 | 989,193 | 355,858,447 | 47,863,010 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2021 | 43,694 | 1,875,858 | 78,056 | | | | | | |
| | | | 774,116 | 10,617,610 | 4,781,576 | 3,003,643 | 0 | 0 | 34,679 | 21,139,874 | 2,043,768 |
| SAINT PETE BEACH | F | 10/01/2021 | 204,948 | 3,211,590 | 726,144 | | | | | | |
| | | | 432,052 | 9,061,562 | 4,176,885 | 1,408,594 | 0 | 0 | 34,117 | 19,187,658 | 76,957 |
| SAINT PETE BEACH | G | 10/01/2021 | 5,967 | 1,431,465 | 100,892 | | | | | | |
| | | | 222,596 | 9,774,251 | 3,310,753 | 0 | 0 | 0 | 15,269 | 14,830,655 | -372 |
| SAINT PETE BEACH | P | 10/01/2021 | 98,720 | 2,250,817 | 827,142 | | | | | | |
| | | | 129,784 | 9,120,525 | 7,301,700 | 0 | 0 | 0 | 4,674 | 19,724,014 | 0 |
| SAINT PETERSBURG | F | 10/01/2021 | 431,648 | 0 | 0 | | | | | | |
| | | | 2,528,300 | 230,517,310 | 58,101,358 | 0 | 36,444,873 | 0 | 256,017 | 327,767,472 | 21,466,922 |
| SAINT PETERSBURG | G | 10/01/2021 | 6,971,255 | 0 | 0 | | | | | | |
| | | | 16,156,691 | 321,773,367 | 113,241,377 | 0 | 76,960,332 | 0 | 2,023,111 | 533,079,911 | 15,625,763 |
| SAINT PETERSBURG | P | 10/01/2021 | 2,258,483 | 0 | 0 | | | | | | |
| | | | 15,005,354 | 373,498,338 | 78,458,567 | 0 | 48,037,494 | 0 | 4,328,162 | 512,930,074 | 29,807,178 |
| SAN CARLOS PARK FCD | F | 10/01/2021 | 0 | 7,460,731 | 0 | | | | | | |
| | | | 126,453 | 14,700,169 | 6,828,466 | 2,497,448 | 0 | 0 | 641,399 | 30,971,868 | 17,316 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| | | | 39,796 | 8,017,044 | | 0 | | | | | | | | |
| SANFORD | F | 10/01/2021 | 1,896,287 | 24,901,439 | | 6,672,729 | | 5,993,313 | 0 | 0 | 14,718 | 47,505,890 | 193,877 | |
| | | | 42,618 | 8,358,587 | | 0 | | | | | | | | |
| SANFORD | P | 10/01/2021 | 1,392,744 | 30,181,795 | | 8,796,481 | | 9,640,692 | 0 | 0 | 23,087 | 58,389,830 | 150,736 | |
| | | | 116,048 | 8,125,044 | | 1,805,690 | | | | | | | | |
| SANIBEL | G | 10/01/2021 | 788,182 | 15,559,681 | | 10,663,138 | | 2,195,783 | 0 | 0 | 65,388 | 39,188,178 | 272,730 | |
| | | | 16,584 | 5,088,627 | | 101,758 | | | | | | | | |
| SANIBEL | P | 10/01/2021 | 3,452,761 | 12,051,566 | | 5,909,690 | | 0 | 0 | 0 | 29,379 | 26,591,607 | 144,354 | |
| | | | 436,316 | 20,164,707 | | 317,991 | | | | | | | | |
| SARASOTA | F | 09/30/2021 | 613,047 | 104,017,469 | | 42,398,249 | | 19,591,186 | 0 | 0 | 725,548 | 186,813,417 | 0 | |
| | | | 1,583,141 | 31,320,084 | | 0 | | | | | | | | |
| SARASOTA | G | 09/30/2021 | 5,730,448 | 98,323,579 | | 29,178,505 | | 17,818,986 | 0 | 0 | 191,723 | 183,763,020 | 1,835,905 | |
| | | | 579,385 | 3,274,183 | | 0 | | | | | | | | |
| SARASOTA | P | 09/30/2021 | 9,954,767 | 200,359,729 | | 85,857,649 | | 24,082,729 | 0 | 0 | 251,277 | 323,857,165 | 1,652,841 | |
| | | | 0 | 142,751,161 | | 0 | | | | | | | | |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2021 | 6,749,908 | 144,980,630 | | 80,217,277 | | 0 | 70,050,581 | 0 | 0 | 444,749,557 | 0 | |
| | | | 0 | 3,072,242 | | 0 | | | | | | | | |
| SARASOTA-MANATEE AIRPORT | G | 10/01/2021 | 0 | 6,539,998 | | 16,900,163 | | 1,749,906 | 0 | 0 | 0 | 28,262,309 | 0 | |
| | | | 484 | 1,826,233 | | 0 | | | | | | | | |
| SATELLITE BEACH | G | 10/01/2021 | 62,665 | 3,509,232 | | 2,802,015 | | 751,979 | 0 | 0 | 0 | 8,952,608 | 301,565 | |
| | | | 110,124 | 5,278,134 | | 0 | | | | | | | | |
| SATELLITE BEACH | PF | 10/01/2021 | 181,112 | 10,142,297 | | 8,098,313 | | 2,173,349 | 0 | 0 | 955,384 | 25,027,945 | 988,089 | |
| | | | 25,946 | 4,187,566 | | 181,366 | | | | | | | | |
| SEBASTIAN | P | 10/01/2021 | 615,212 | 11,595,214 | | 4,137,444 | | 800,469 | 0 | 0 | 0 | 21,543,217 | 310,359 | |
| | | | 42,239 | 2,580,121 | | 139,300 | | | | | | | | |
| SEBRING | F | 10/01/2021 | 333,614 | 7,479,525 | | 5,095,634 | | 1,191,986 | 0 | 0 | 20,605 | 16,841,814 | 0 | |
| | | | 44,524 | 0 | | 0 | | | | | | | | |
| SEBRING | P | 10/01/2021 | 645,547 | 14,590,705 | | 7,191,547 | | 1,077,950 | 0 | 0 | 26,152 | 23,524,121 | 648,220 | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------------------------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| | | | 1,163,032 | 6,970,545 | 0 | | | | | | |
| SEMINOLE | F | 10/01/2021 | 1,338,274 | 22,657,812 | 9,767,478 | 4,382,089 | 0 | 0 | 172,115 | 46,107,115 | 0 |
| | | | 0 | 212,098,189 | 0 | | | | | | |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2021 | 3,534,970 | 338,473,360 | 249,215,371 | 0 | 80,420,563 | 0 | 0 | 883,742,453 | 0 |
| | | | 33,030 | 3,738,119 | 0 | | | | | | |
| SOUTH MIAMI [GP] | G | 10/01/2021 | 447,609 | 11,994,999 | 5,168,648 | 3,417,119 | 0 | 1,729 | 16,279 | 24,784,974 | 125,968 |
| | | | 123,939 | 5,060,006 | 0 | | | | | | |
| SOUTH MIAMI [GP] | P | 10/01/2021 | 605,888 | 16,236,712 | 6,996,407 | 4,625,493 | 0 | 2,342 | 22,035 | 33,628,752 | 312,186 |
| | | | 180,586 | 1,325,844 | 90,767 | | | | | | |
| SOUTH PASADENA | F | 10/01/2021 | 604,147 | 3,813,741 | 1,518,966 | 774,791 | 0 | 0 | 21,206 | 8,287,636 | 0 |
| | | | 67,042 | 10,694,352 | 0 | | | | | | |
| SOUTH WALTON FCD | F | 10/01/2021 | 1,831,598 | 32,744,462 | 18,774,938 | 8,569,734 | 0 | 0 | 34,048 | 72,648,078 | 665,497 |
| | | | 0 | 20,214,363 | 0 | | | | | | |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2022 | 640,093 | 12,014,485 | 19,264,135 | 0 | 0 | 480,902 | 0 | 52,613,978 | 0 |
| | | | 0 | 13,078,209 | 0 | | | | | | |
| SOUTHERN MANATEE FCD | F | 10/01/2021 | 448,762 | 25,130,676 | 20,066,075 | 5,385,145 | 0 | 0 | 2,332,858 | 61,776,009 | 2,092,530 |
| | | | 0 | 886,468 | 0 | | | | | | |
| SOUTHERN MANATEE FCD | G | 10/01/2021 | 30,418 | 1,703,410 | 1,360,120 | 365,016 | 0 | 0 | 16,147 | 4,329,285 | 90,990 |
| | | | 56,667 | 0 | 0 | | | | | | |
| STARKE | F | 10/01/2021 | 576,474 | 3,689,476 | 741,122 | 0 | 0 | 0 | 28,472 | 5,035,267 | 0 |
| | | | 13,423 | 0 | 0 | | | | | | |
| STARKE | G | 10/01/2021 | 1,311,405 | 8,775,565 | 1,895,598 | 0 | 0 | 0 | 49,875 | 11,946,116 | 44,548 |
| | | | 61,223 | 0 | 0 | | | | | | |
| STARKE | P | 10/01/2021 | 750,116 | 3,175,754 | 1,437,262 | 0 | 0 | 0 | 22,189 | 5,402,166 | 66,832 |
| | | | -183,252 | 11,400,469 | 0 | | | | | | |
| SUNRISE | F | 10/01/2021 | 3,063,534 | 50,527,882 | 15,773,304 | 24,452,182 | 78,742,596 | 0 | 0 | 183,776,715 | 9,965,576 |
| | | | 217,050 | 48,419,268 | 0 | | | | | | |
| SUNRISE | G | 10/01/2021 | 41,034,923 | 126,268,526 | 54,799,724 | 0 | 26,097,114 | 0 | 171,578 | 296,665,027 | 8,794,026 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|-------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| SUNRISE | P | 10/01/2021 | 1,462,381 | 9,506,868 | 0 | | | | | | | | | |
| | | | 12,060,067 | 126,039,832 | 51,661,543 | 17,267,459 | 0 | 0 | 2,629,973 | 215,368,177 | | 9,927,961 | | |
| SURFSIDE [GP] | G | 10/01/2021 | 24,300 | 0 | 0 | | | | | | | | | |
| | | | 208,539 | 7,213,689 | 2,624,362 | 872,469 | 0 | 1,248,973 | 20,359 | 12,171,973 | | 348,853 | | |
| SURFSIDE [GP] | P | 10/01/2021 | 42,143 | 0 | 0 | | | | | | | | | |
| | | | 361,663 | 12,510,493 | 4,551,355 | 1,513,098 | 0 | 2,166,059 | 35,308 | 21,109,503 | | 0 | | |
| SWEETWATER | P | 10/01/2021 | 232,975 | 1,015,992 | 0 | | | | | | | | | |
| | | | 253,151 | 12,774,851 | 5,031,653 | 0 | 0 | 0 | 335,259 | 18,973,363 | | 0 | | |
| TALLAHASSEE [GPF] | F | 10/01/2020 | 359,000 | 0 | 0 | | | | | | | | | |
| | | | 2,316,000 | 112,987,000 | 42,678,000 | 35,216,000 | 37,181,000 | 0 | 0 | 230,737,000 | | 0 | | |
| TALLAHASSEE [GPF] | G | 10/01/2020 | 1,920,000 | 0 | 0 | | | | | | | | | |
| | | | 11,252,000 | 585,391,000 | 221,116,000 | 182,457,000 | 192,633,000 | 0 | 0 | 1,194,769,000 | | 0 | | |
| TALLAHASSEE [GPF] | P | 10/01/2020 | 613,000 | 0 | 0 | | | | | | | | | |
| | | | 5,509,000 | 167,226,000 | 63,165,000 | 52,122,000 | 55,029,000 | 0 | 0 | 343,664,000 | | 0 | | |
| TAMARAC | F | 10/01/2021 | 0 | 0 | 0 | | | | | | | | | |
| | | | 13,666,486 | 118,725,912 | 23,298,552 | 0 | 0 | 0 | 4,782,948 | 150,908,002 | | 466,330 | | |
| TAMARAC | G | 10/01/2021 | 30,496 | 0 | 0 | | | | | | | | | |
| | | | 4,237,670 | 46,017,734 | 14,464,280 | 0 | 0 | 4,496,542 | 847,120 | 68,399,602 | | 366,844 | | |
| TAMARAC | P | 10/01/2021 | 0 | 0 | 0 | | | | | | | | | |
| | | | 830,716 | 3,278,358 | 1,495,980 | 0 | 1,197,224 | 0 | 429,661 | 6,372,617 | | 0 | | |
| TAMARAC - ELECTED | G | 10/01/2021 | 0 | 15,076,009 | 0 | | | | | | | | | |
| | | | 517,566 | 28,969,587 | 23,131,328 | 6,207,769 | 0 | 0 | 2,235,767 | 71,666,492 | | 0 | | |
| TAMPA | G | 10/01/2021 | 1,247,592 | 0 | 0 | | | | | | | | | |
| | | | 408,219 | 562,909,372 | 197,893,227 | 99,102,981 | 0 | 0 | 1,161,488 | 860,399,903 | | 10,882,949 | | |
| TAMPA | PF | 10/01/2021 | 8,035,047 | 0 | 0 | | | | | | | | | |
| | | | 31,351,685 | 1,060,078,795 | 165,826,112 | 91,516,361 | 0 | 57,365,668 | 8,565,788 | 1,405,607,880 | | 43,633,350 | | |
| TAMPA PF (STAFF) | G | 10/01/2020 | 0 | 0 | 0 | | | | | | | | | |
| | | | 26,206 | 1,072,844 | 206,779 | 63,872 | 0 | 0 | 5,288 | 1,364,413 | | 12,182 | | |
| TARPON SPRINGS | F | 10/01/2021 | 108,324 | 62,975 | 426,861 | | | | | | | | | |
| | | | 868,603 | 23,851,827 | 6,999,599 | 3,438,614 | 0 | 0 | 156,780 | 35,600,023 | | 544,930 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| TARPON SPRINGS | P | 10/01/2021 | 69,578 | 4,433,774 | 0 | | | | | | | 7,857 | 33,613,025 | 940,292 |
| TAVARES | F | 10/01/2021 | 109,758 | 1,968,648 | 0 | | | 666,213 | 0 | 0 | 66,033 | 11,520,249 | | 0 |
| TAVARES | P | 10/01/2021 | 165,639 | 2,468,507 | 0 | | | 1,031,797 | 0 | 0 | 144,182 | 17,880,450 | | 589,496 |
| TEMPLE TERRACE | F | 10/01/2021 | 35,385 | 7,253,975 | 882,869 | | | 4,748,427 | 0 | 0 | 8,764 | 38,196,973 | | 772,285 |
| TEMPLE TERRACE | P | 10/01/2021 | 34,777 | 6,376,101 | 1,613,238 | | | 4,191,840 | 0 | 0 | 150,741 | 37,818,745 | | 227,376 |
| TEQUESTA | G | 10/01/2021 | 54,237 | 0 | 0 | | | 900,888 | 0 | 0 | 49,464 | 8,878,841 | | 0 |
| TEQUESTA [PF] | F | 10/01/2021 | 56,182 | 0 | 0 | | | 1,615,856 | 0 | 0 | 150,097 | 16,221,717 | | 859,265 |
| TEQUESTA [PF] | P | 10/01/2021 | 32,016 | 0 | 0 | | | 756,779 | 0 | 0 | 52,242 | 7,621,215 | | 0 |
| TITUSVILLE | G | 10/01/2021 | 67,969 | 9,652,706 | 0 | | | 7,146,611 | 0 | 0 | 496 | 73,155,074 | | 421,486 |
| TITUSVILLE | PF | 10/01/2021 | 154,694 | 12,695,647 | 0 | | | 6,806,850 | 0 | 0 | 247,784 | 77,754,596 | | 205,341 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2021 | 284,806 | 37,205,433 | 0 | | | 15,653,257 | 0 | 634,848 | 214,242 | 199,218,748 | | 2,047,667 |
| UMATILLA | P | 10/01/2020 | 2,006 | 356,964 | 0 | | | 204,300 | 0 | 0 | 14,585 | 2,232,474 | | 0 |
| VALPARAISO | PF | 10/01/2021 | 7,608 | 808,866 | 0 | | | 333,062 | 0 | 0 | 212,447 | 3,760,189 | | 0 |
| VENICE | F | 10/01/2021 | 27,047 | 5,321,096 | 1,232,981 | | | 3,050,949 | 0 | 0 | 28,316 | 33,725,542 | | 0 |
| VENICE | P | 10/01/2021 | 57,777 | 8,113,063 | 0 | | | 4,110,982 | 0 | 0 | 0 | 48,365,308 | | 616,170 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | Equity: | Fixed Inc: | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | | | | | | |
| VERO BEACH | F | 10/01/2021 | 9,622 | 867,899 | 308,669 | | | | | | |
| | | | 541,293 | 3,619,413 | 1,745,215 | 909,780 | 0 | 0 | 7,314 | 7,994,577 | 0 |
| VERO BEACH | G | 10/01/2021 | 0 | 10,849,824 | 0 | | | | | | |
| | | | 0 | 54,656,647 | 41,505,638 | 5,855,852 | 0 | 0 | 0 | 112,867,961 | 0 |
| VERO BEACH | P | 10/01/2021 | 100,543 | 9,705,506 | 0 | | | | | | |
| | | | 1,774,710 | 24,716,218 | 14,385,068 | 3,963,217 | 0 | 0 | 104,773 | 54,540,489 | 757,110 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2021 | 1 | 0 | 0 | | | | | | |
| | | | 335,993 | 12,887,133 | 7,346,231 | 0 | 0 | 3,548 | 32,049 | 20,540,857 | 0 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2021 | 59,289 | 3,608,356 | 275,219 | | | | | | |
| | | | 897,182 | 18,596,378 | 8,158,325 | 3,052,366 | 0 | 0 | 172,693 | 34,474,422 | 531,139 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2021 | -18,720 | 629,370 | 0 | | | | | | |
| | | | 1,926,464 | 20,960,636 | 7,921,242 | 2,928,903 | 0 | 0 | 0 | 34,347,895 | 0 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2021 | 13,036 | 0 | 0 | | | | | | |
| | | | 1,241,042 | 28,200,533 | 9,494,173 | 3,349,763 | 0 | 0 | 0 | 42,298,547 | 989,416 |
| VOLUSIA COUNTY (VOL) | F | 10/01/2021 | 0 | 0 | 0 | | | | | | |
| | | | 3,843,588 | 1,838,308 | 0 | 0 | 0 | 0 | 0 | 5,681,896 | 0 |
| WAUCHULA | GP | 10/01/2021 | 0 | 4,794,797 | 0 | | | | | | |
| | | | 164,527 | 9,213,532 | 7,356,723 | 1,974,328 | 0 | 0 | 0 | 23,503,907 | 0 |
| WEST MANATEE FCD | F | 10/01/2021 | 155,346 | 4,056,147 | 0 | | | | | | |
| | | | 327,762 | 12,915,046 | 7,803,252 | 2,089,845 | 0 | 0 | 311,202 | 27,036,196 | 0 |
| WEST MELBOURNE | P | 10/01/2021 | 26,762 | 3,279,160 | 872,424 | | | | | | |
| | | | 637,218 | 9,782,566 | 4,424,029 | 1,819,420 | 0 | 0 | 10,591 | 20,830,988 | 151,969 |
| WEST PALM BEACH | F | 09/30/2021 | 1,386,429 | 27,066,635 | 10,773,703 | | | | | | |
| | | | 2,413,423 | 159,644,576 | 72,765,645 | 29,825,761 | 0 | 4,276,817 | 0 | 308,152,989 | 72,926,331 |
| WEST PALM BEACH | G | 09/30/2021 | 0 | 0 | 0 | | | | | | |
| | | | 305,992 | 29,744,124 | 11,991,911 | 3,207,425 | 5,123,336 | 993,454 | 0 | 51,366,242 | 0 |
| WEST PALM BEACH | P | 09/30/2021 | 3,501,283 | 87,669,336 | 0 | | | | | | |
| | | | 4,965,031 | 226,735,465 | 47,601,558 | 74,895,170 | 0 | 40,625,290 | 654,531 | 485,338,602 | 66,317,855 |
| WILLISTON | G | 10/01/2021 | 7,802 | 1,127,431 | 0 | | | | | | |
| | | | 38,686 | 2,166,437 | 1,729,832 | 464,236 | 0 | 0 | 268,535 | 5,265,889 | 0 |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|---------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|-----------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| WILLISTON | P | 10/01/2021 | 12,936 | 627,081 | 0 | | | | | | | | | |
| | | | 21,518 | 1,204,979 | 962,139 | 258,210 | 0 | 0 | 18,947 | 3,067,916 | | 0 | | |
| WILTON MANORS (VOL) | F | 10/01/2021 | 95,900 | 0 | 0 | | | | | | | | | |
| | | | 120,550 | 1,227,955 | 645,531 | 0 | 0 | 1,070 | 451,367 | 1,639,639 | | 0 | | |
| WILTON MANORS [GP] | G | 10/01/2021 | 14,936 | 0 | 0 | | | | | | | | | |
| | | | 880,491 | 9,429,378 | 4,254,499 | 0 | 0 | 0 | 158,230 | 14,421,074 | | 140,841 | | |
| WILTON MANORS [GP] | P | 10/01/2021 | 18,378 | 0 | 0 | | | | | | | | | |
| | | | 1,083,398 | 11,602,364 | 5,234,942 | 0 | 0 | 0 | 194,693 | 17,744,389 | | 0 | | |
| WINTER GARDEN | G | 10/01/2021 | 424,761 | 4,421,058 | 0 | | | | | | | | | |
| | | | 1,154,081 | 22,377,517 | 7,088,908 | 2,561,229 | 0 | 0 | 281,293 | 37,746,261 | | 120,925 | | |
| WINTER GARDEN | PF | 10/01/2021 | 440,085 | 8,451,954 | 0 | | | | | | | | | |
| | | | 1,909,820 | 33,222,750 | 10,366,904 | 5,182,205 | 0 | 0 | 395,857 | 59,177,861 | | 84,756 | | |
| WINTER HAVEN | F | 10/01/2021 | 52,538 | 5,491,251 | 196,067 | | | | | | | | | |
| | | | 1,608,333 | 19,626,310 | 10,672,727 | 4,123,678 | 0 | 0 | 43,246 | 41,727,658 | | 1,184,589 | | |
| WINTER HAVEN | G | 10/01/2021 | 164,485 | 9,741,708 | 4,423,992 | | | | | | | | | |
| | | | 1,422,959 | 39,267,067 | 19,172,826 | 8,899,701 | 0 | 0 | 1,002,081 | 82,090,657 | | 2,113,201 | | |
| WINTER HAVEN | P | 10/01/2021 | 61,507 | 6,859,901 | 0 | | | | | | | | | |
| | | | 1,931,596 | 16,597,059 | 13,375,312 | 2,113,665 | 0 | 0 | 39,872 | 40,899,168 | | 688,735 | | |
| WINTER PARK | F | 10/01/2021 | 0 | 0 | 0 | | | | | | | | | |
| | | | 2,208,014 | 41,604,337 | 27,434,579 | 2,901,277 | 0 | 38,077 | 0 | 74,186,284 | | 1,723,907 | | |
| WINTER PARK | P | 10/01/2021 | 14,507 | 0 | 0 | | | | | | | | | |
| | | | 1,337,901 | 43,864,814 | 20,689,417 | 3,876,401 | 0 | 0 | 12,377 | 69,770,663 | | 932,709 | | |
| WINTER SPRINGS | GPF | 10/01/2021 | 560,862 | 0 | 0 | | | | | | | | | |
| | | | 2,293,939 | 47,485,780 | 15,039,299 | 5,269,992 | 0 | 1,874,382 | 70,873 | 72,453,381 | | 0 | | |

APPENDIX C - Market Value of Assets - 9/30/2022

| City or District | TYP SYS | Valuation Date | Receivables | | Equity: | | Fixed Inc: | | Real Estate | Altern. Invest | Other Assets | Liabilities | Total Market Assets | DROP Amount |
|-----------------------------------------------|------------|-------------------|---------------|---------------------------|---------------------------|---------------------------|---------------|-------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
| | | | Cash & Equiv | International Domestic | International Domestic | International Domestic | | | | | | | | |
| Municipalities and Special Districts: | | | | | | | | | | | | | | |
| | | | 269,364,950 | 5,133,351,280 | 369,475,309 | | | | | | | | | |
| | 481 | | 1,272,234,921 | 28,091,647,849 | 11,020,182,164 | 4,452,269,833 | 2,057,129,247 | 869,703,083 | 367,652,293 | 53,167,706,343 | | | 2,256,097,419 | |
| School Board Early Retirement Programs | | | | | | | | | | | | | | |
| | | | 36,437 | 8,614,887 | 0 | | | | | | | | | |
| | 6 | | 6,923,726 | 23,863,885 | 25,966,115 | 0 | 490,008 | 1,488,114 | 58,632 | 67,324,540 | | | 0 | |
| Grand Totals: | | | | | | | | | | | | | | |
| | 487 | | 1,279,158,647 | 28,115,511,734 | 11,046,148,279 | 4,452,269,833 | 2,057,619,255 | 871,191,197 | 367,710,925 | 53,235,030,883 | | | 2,256,097,419 | |

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

| Headings | Information Provided |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City or District | Plan Sponsor (Name of City, Special District, or School Board). |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| REV | Indicates whether the valuation was revised. |
| Plan Change | Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation. |
| Market Value of Assets | The market value of assets, including DROP accounts. |
| <u>Liability for:</u> | |
| Ret. & Ben. | The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to in the following 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). |
| <u>Ratio of Assets/ Liabilities:</u> | |
| Inact | Total assets divided by liability for the inactive. 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 inactive <i>divided</i> by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading. The formula for determining the percent is: $\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$ |
| Actvs | The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula: $\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$ |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2021 | N | None | 35,156,008 | 29,143,248 | 0 | 5,382,556 | 34,525,804 | 101.8% | 100.0% | 0.0% | 100.0% |
| ALACHUA COUNTY LIBRARY | G | 10/01/2020 | N | None | 31,067,617 | 26,497,143 | 0 | 6,896,464 | 33,393,607 | 93.0% | 100.0% | 0.0% | 66.3% |
| 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 SCHOOL BOARD | ERP | 07/01/2020 | N | After | 4,648,980 | 7,519,335 | 0 | 0 | 7,519,335 | 61.8% | 61.8% | 0.0% | 0.0% |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2019 | N | None | 4,418,289 | 7,780,929 | 0 | 0 | 7,780,929 | 56.8% | 56.8% | 0.0% | 0.0% |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2018 | N | None | 4,260,998 | 8,350,586 | 0 | 0 | 8,350,586 | 51.0% | 51.0% | 0.0% | 0.0% |
| ALTAMONTE SPRINGS | G | 10/01/2021 | N | None | 42,893,091 | 9,690,800 | 276,770 | 14,601,346 | 24,568,916 | 174.6% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | G | 10/01/2020 | N | None | 35,965,487 | 8,530,038 | 235,114 | 13,809,806 | 22,574,958 | 159.3% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 37,927,001 | 11,805,929 | 518,142 | 18,388,579 | 30,712,650 | 123.5% | 100.0% | 100.0% | 100.0% |
| ALTAMONTE SPRINGS | P | 10/01/2020 | N | None | 31,617,770 | 8,322,834 | 508,133 | 17,192,934 | 26,023,901 | 121.5% | 100.0% | 100.0% | 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% |
| APOPKA | F | 10/01/2021 | N | None | 58,809,519 | 32,233,682 | 5,088,976 | 14,464,564 | 51,787,222 | 113.6% | 100.0% | 100.0% | 100.0% |
| APOPKA | F | 10/01/2020 | N | None | 48,398,310 | 30,851,962 | 4,749,423 | 12,946,985 | 48,548,370 | 99.7% | 100.0% | 100.0% | 98.8% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| APOPKA | F | 10/01/2017 | 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 | G | 10/01/2021 | N | None | 69,628,131 | 43,416,911 | 3,894,923 | 12,424,901 | 59,736,735 | 116.6% | 100.0% | 100.0% | 100.0% |
| APOPKA | G | 10/01/2020 | N | None | 58,492,737 | 40,085,479 | 3,973,849 | 15,456,820 | 59,516,148 | 98.3% | 100.0% | 100.0% | 93.4% |
| 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% |
| APOPKA | P | 10/01/2021 | N | None | 76,318,380 | 44,859,809 | 4,008,056 | 19,367,468 | 68,235,333 | 111.8% | 100.0% | 100.0% | 100.0% |
| APOPKA | P | 10/01/2020 | N | None | 62,206,452 | 39,743,749 | 3,985,980 | 19,155,119 | 62,884,848 | 98.9% | 100.0% | 100.0% | 96.5% |
| 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% |
| ARCADIA | G | 01/01/2022 | N | None | 4,616,380 | 2,378,835 | 0 | 1,261,683 | 3,640,518 | 126.8% | 100.0% | 0.0% | 100.0% |
| ARCADIA | G | 01/01/2021 | N | None | 3,979,439 | 2,360,431 | 0 | 1,147,041 | 3,507,472 | 113.5% | 100.0% | 0.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | After | 12,015,690 | 9,803,321 | 417,073 | 1,259,194 | 11,479,588 | 104.7% | 100.0% | 100.0% | 100.0% |
| ARCADIA | PF | 10/01/2020 | N | After | 10,357,400 | 9,741,353 | 389,233 | 999,947 | 11,130,533 | 93.1% | 100.0% | 100.0% | 22.7% |
| 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% |
| ATLANTIC BEACH | G | 10/01/2021 | N | None | 26,496,836 | 17,486,969 | 1,072,245 | 4,618,112 | 23,177,326 | 114.3% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| ATLANTIC BEACH | G | 10/01/2020 | N | After | 21,719,136 | 16,946,226 | 1,035,599 | 4,514,334 | 22,496,159 | 96.5% | 100.0% | 100.0% | 82.8% |
| 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 | P | 10/01/2021 | N | None | 16,635,264 | 7,412,836 | 1,130,938 | 5,850,538 | 14,394,312 | 115.6% | 100.0% | 100.0% | 100.0% |
| ATLANTIC BEACH | P | 10/01/2020 | N | After | 13,153,186 | 7,415,776 | 1,030,020 | 5,095,122 | 13,540,918 | 97.1% | 100.0% | 100.0% | 92.4% |
| 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% |
| ATLANTIS | P | 10/01/2020 | N | After | 1,351,303 | 1,224,566 | 0 | 0 | 1,224,566 | 110.3% | 100.0% | 0.0% | 100.0% |
| ATLANTIS | P | 10/01/2017 | N | After | 1,335,185 | 1,484,477 | 0 | 0 | 1,484,477 | 89.9% | 89.9% | 0.0% | 0.0% |
| AUBURNDALE | F | 10/01/2021 | N | None | 10,011,315 | 7,683,110 | 534,112 | 1,054,280 | 9,271,502 | 108.0% | 100.0% | 100.0% | 100.0% |
| AUBURNDALE | F | 10/01/2020 | N | After | 8,384,813 | 7,679,083 | 455,394 | 854,014 | 8,988,491 | 93.3% | 100.0% | 100.0% | 29.3% |
| 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 | G | 10/01/2021 | N | After | 26,058,386 | 19,132,601 | 419,859 | 6,908,920 | 26,461,380 | 98.5% | 100.0% | 100.0% | 94.2% |
| AUBURNDALE | G | 10/01/2020 | N | After | 21,864,052 | 15,015,080 | 552,932 | 9,469,115 | 25,037,127 | 87.3% | 100.0% | 100.0% | 66.5% |
| 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 | P | 10/01/2021 | N | None | 17,270,871 | 10,909,476 | 577,600 | 4,077,578 | 15,564,654 | 111.0% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| AUBURNDALE | P | 10/01/2020 | N | After | 14,546,205 | 10,303,112 | 556,062 | 3,960,801 | 14,819,975 | 98.2% | 100.0% | 100.0% | 93.1% |
| 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% |
| AVENTURA | P | 10/01/2020 | N | After | 54,159,146 | 22,986,647 | 7,308,388 | 28,057,191 | 58,352,226 | 92.8% | 100.0% | 100.0% | 85.1% |
| 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% |
| AVON PARK | F | 10/01/2021 | N | After | 8,451,360 | 5,387,349 | 366,404 | 1,467,094 | 7,220,847 | 117.0% | 100.0% | 100.0% | 100.0% |
| AVON PARK | F | 10/01/2020 | N | After | 7,030,964 | 5,162,209 | 326,085 | 1,072,820 | 6,561,114 | 107.2% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 7,162,238 | 7,163,077 | 0 | 0 | 7,163,077 | 100.0% | 100.0% | 0.0% | 0.0% |
| AVON PARK | P | 10/01/2020 | N | After | 6,409,154 | 7,212,953 | 0 | 0 | 7,212,953 | 88.9% | 88.9% | 0.0% | 0.0% |
| 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% |
| 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% |
| BAL HARBOUR VILLAGE | G | 10/01/2021 | N | None | 19,706,163 | 16,812,036 | 774,657 | 3,840,908 | 21,427,601 | 92.0% | 100.0% | 100.0% | 55.2% |
| BAL HARBOUR VILLAGE | G | 10/01/2020 | N | After | 16,323,209 | 15,949,381 | 710,672 | 3,182,104 | 19,842,157 | 82.3% | 100.0% | 52.6% | 0.0% |
| 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 | P | 10/01/2021 | N | After | 30,973,777 | 22,560,067 | 2,002,267 | 7,734,011 | 32,296,345 | 95.9% | 100.0% | 100.0% | 82.9% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| BAL HARBOUR VILLAGE | P | 10/01/2020 | N | After | 26,816,781 | 22,196,828 | 1,786,075 | 5,684,866 | 29,667,769 | 90.4% | 100.0% | 100.0% | 49.8% |
| 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% |
| BARTOW | F | 10/01/2021 | N | None | 14,322,224 | 7,410,335 | 254,061 | 5,278,741 | 12,943,137 | 110.7% | 100.0% | 100.0% | 100.0% |
| BARTOW | F | 10/01/2020 | N | After | 11,998,630 | 6,604,299 | 252,819 | 5,377,668 | 12,234,786 | 98.1% | 100.0% | 100.0% | 95.6% |
| 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 | G | 10/01/2021 | N | After | 40,218,404 | 23,678,847 | 3,006,224 | 11,413,810 | 38,098,881 | 105.6% | 100.0% | 100.0% | 100.0% |
| BARTOW | G | 10/01/2020 | N | After | 33,490,544 | 19,684,918 | 3,443,843 | 11,023,068 | 34,151,829 | 98.1% | 100.0% | 100.0% | 94.0% |
| 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 | P | 10/01/2021 | N | After | 25,425,764 | 19,925,773 | 400,202 | 3,448,092 | 23,774,067 | 106.9% | 100.0% | 100.0% | 100.0% |
| BARTOW | P | 10/01/2020 | N | After | 22,258,280 | 19,082,471 | 376,131 | 3,355,992 | 22,814,594 | 97.6% | 100.0% | 100.0% | 83.4% |
| 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% |
| 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% |
| BAY HARBOR ISLANDS | G | 10/01/2021 | N | None | 10,566,592 | 3,211,436 | 1,340,510 | 4,342,984 | 8,894,930 | 118.8% | 100.0% | 100.0% | 100.0% |
| BAY HARBOR ISLANDS | G | 10/01/2020 | N | None | 9,355,357 | 3,186,930 | 1,366,746 | 4,519,814 | 9,073,490 | 103.1% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 | P | 10/01/2021 | N | None | 14,693,798 | 4,167,706 | 1,161,732 | 5,957,291 | 11,286,729 | 130.2% | 100.0% | 100.0% | 100.0% |
| BAY HARBOR ISLANDS | P | 10/01/2020 | N | None | 13,142,413 | 3,704,211 | 1,249,191 | 6,425,738 | 11,379,140 | 115.5% | 100.0% | 100.0% | 100.0% |
| 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 MEDICAL CENTER | G | 01/01/2022 | N | None | 118,813,681 | 117,053,994 | 0 | 0 | 117,053,994 | 101.5% | 100.0% | 0.0% | 100.0% |
| BAY MEDICAL CENTER | G | 01/01/2021 | N | None | 114,064,007 | 114,148,862 | 0 | 0 | 114,148,862 | 99.9% | 99.9% | 0.0% | 0.0% |
| 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% |
| BELLE GLADE | G | 10/01/2021 | N | None | 25,285,881 | 10,499,802 | 1,259,027 | 5,558,291 | 17,317,120 | 146.0% | 100.0% | 100.0% | 100.0% |
| BELLE GLADE | G | 10/01/2020 | N | After | 21,547,300 | 9,697,178 | 1,322,279 | 5,491,923 | 16,511,380 | 130.5% | 100.0% | 100.0% | 100.0% |
| 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 (RETIRED) | PF | 10/01/2021 | N | None | 7,178,423 | 2,843,538 | 0 | 0 | 2,843,538 | 252.4% | 100.0% | 0.0% | 100.0% |
| BELLE GLADE (RETIRED) | PF | 10/01/2020 | N | After | 6,636,535 | 3,131,883 | 0 | 0 | 3,131,883 | 211.9% | 100.0% | 0.0% | 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% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 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% |
| BELLEAIR | P | 10/01/2021 | N | After | 5,588,624 | 3,967,838 | 253,168 | 1,066,331 | 5,287,337 | 105.7% | 100.0% | 100.0% | 100.0% |
| BELLEAIR | P | 10/01/2020 | N | After | 4,736,526 | 3,568,756 | 268,283 | 1,098,374 | 4,935,413 | 96.0% | 100.0% | 100.0% | 81.9% |
| 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% |
| BELLEVIEW | P | 10/01/2021 | N | None | 5,214,979 | 3,436,084 | 160,391 | 786,610 | 4,383,085 | 119.0% | 100.0% | 100.0% | 100.0% |
| BELLEVIEW | P | 10/01/2020 | N | After | 4,413,707 | 2,938,955 | 176,170 | 905,967 | 4,021,092 | 109.8% | 100.0% | 100.0% | 100.0% |
| BELLEVIEW | 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% |
| BELLEVIEW | P | 10/01/2018 | N | None | 3,774,349 | 2,175,803 | 179,229 | 1,290,256 | 3,645,288 | 103.5% | 100.0% | 100.0% | 100.0% |
| BELLEVIEW | P | 10/01/2017 | N | After | 3,572,403 | 2,143,409 | 161,397 | 1,149,954 | 3,454,760 | 103.4% | 100.0% | 100.0% | 100.0% |
| BOCA GRANDE FCD | F | 10/01/2021 | N | None | 14,525,344 | 2,735,016 | 388,582 | 9,424,838 | 12,548,436 | 115.8% | 100.0% | 100.0% | 100.0% |
| BOCA GRANDE FCD | F | 10/01/2020 | N | After | 11,453,675 | 2,584,900 | 318,133 | 7,911,765 | 10,814,798 | 105.9% | 100.0% | 100.0% | 100.0% |
| 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 RATON | G | 10/01/2021 | N | After | 268,643,514 | 186,195,489 | 20,933,643 | 34,299,374 | 241,428,506 | 111.3% | 100.0% | 100.0% | 100.0% |
| BOCA RATON | G | 10/01/2020 | N | After | 233,302,961 | 165,638,903 | 23,849,473 | 44,531,289 | 234,019,665 | 99.7% | 100.0% | 100.0% | 98.4% |
| 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 | PF | 10/01/2021 | N | After | 511,094,797 | 449,042,162 | 34,100,735 | 102,973,557 | 586,116,454 | 87.2% | 100.0% | 100.0% | 27.1% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | PF | 10/01/2020 | N | After | 416,865,042 | 400,018,037 | 34,886,208 | 107,347,307 | 542,251,552 | 76.9% | 100.0% | 48.3% | 0.0% |
| 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 EXECUTIVE | G | 10/01/2021 | N | After | 64,390,483 | 55,181,199 | 5,156,443 | 9,525,678 | 69,863,320 | 92.2% | 100.0% | 100.0% | 42.5% |
| BOCA RATON EXECUTIVE | G | 10/01/2020 | N | None | 52,369,210 | 51,499,857 | 5,847,571 | 12,094,805 | 69,442,233 | 75.4% | 100.0% | 14.9% | 0.0% |
| BOCA RATON EXECUTIVE | G | 10/01/2019 | Y | 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 | 10/01/2019 | 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 HOUSING | G | 10/01/2019 | N | None | 3,253,372 | 1,522,253 | 227,326 | 475,219 | 2,224,798 | 146.2% | 100.0% | 100.0% | 100.0% |
| 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% |
| BONITA SPRINGS FCD | F | 10/01/2021 | N | None | 98,637,045 | 63,780,266 | 5,777,530 | 29,557,199 | 99,114,995 | 99.5% | 100.0% | 100.0% | 98.4% |
| BONITA SPRINGS FCD | F | 10/01/2020 | N | After | 79,378,043 | 62,069,642 | 5,276,492 | 25,738,544 | 93,084,678 | 85.3% | 100.0% | 100.0% | 46.7% |
| 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 | G | 10/01/2020 | N | After | 4,228,633 | 2,382,524 | 448,974 | 1,268,412 | 4,099,910 | 103.1% | 100.0% | 100.0% | 100.0% |
| 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% |
| BOYNTON BEACH | F | 10/01/2021 | N | After | 164,883,145 | 130,516,613 | 11,176,646 | 35,858,234 | 177,551,493 | 92.9% | 100.0% | 100.0% | 64.7% |
| BOYNTON BEACH | F | 10/01/2020 | N | After | 137,919,967 | 118,125,853 | 10,973,238 | 33,581,760 | 162,680,851 | 84.8% | 100.0% | 100.0% | 26.3% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| BOYNTON BEACH | F | 10/01/2018 | 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 | G | 10/01/2020 | N | After | 194,072,809 | 151,309,630 | 11,630,910 | 37,886,084 | 200,826,624 | 96.6% | 100.0% | 100.0% | 82.2% |
| 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 | P | 10/01/2021 | N | After | 132,939,341 | 123,085,482 | 6,783,552 | 33,933,483 | 163,802,517 | 81.2% | 100.0% | 100.0% | 9.0% |
| BOYNTON BEACH | P | 10/01/2020 | N | After | 111,887,205 | 111,847,342 | 6,697,804 | 33,340,475 | 151,885,621 | 73.7% | 100.0% | 0.6% | 0.0% |
| 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% |
| BRADENTON | F | 10/01/2021 | N | After | 75,149,639 | 47,886,925 | 4,042,554 | 15,568,020 | 67,497,499 | 111.3% | 100.0% | 100.0% | 100.0% |
| BRADENTON | F | 10/01/2020 | N | After | 61,606,355 | 40,704,280 | 4,098,399 | 15,448,782 | 60,251,461 | 102.2% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 96,350,290 | 66,635,253 | 4,239,646 | 17,820,247 | 88,695,146 | 108.6% | 100.0% | 100.0% | 100.0% |
| BRADENTON | P | 10/01/2020 | N | After | 82,628,770 | 64,604,443 | 4,044,980 | 16,804,366 | 85,453,789 | 96.7% | 100.0% | 100.0% | 83.2% |
| 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% |
| BROOKSVILLE | F | 10/01/2021 | N | After | 8,650,540 | 5,977,119 | 180,324 | 1,476,743 | 7,634,186 | 113.3% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| BROOKSVILLE | F | 10/01/2020 | N | After | 7,408,887 | 5,871,482 | 153,224 | 1,207,999 | 7,232,705 | 102.4% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2019 | N | None | 7,288,232 | 5,268,403 | 0 | 0 | 5,268,403 | 138.3% | 100.0% | 0.0% | 100.0% |
| 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% |
| BUSHNELL | G | 10/01/2021 | N | After | 5,086,660 | 1,931,057 | 0 | 1,297,403 | 3,228,460 | 157.6% | 100.0% | 0.0% | 100.0% |
| BUSHNELL | G | 10/01/2020 | N | After | 4,190,535 | 1,242,897 | 0 | 1,533,289 | 2,776,186 | 150.9% | 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% |
| CAPE CORAL | F | 10/01/2021 | N | After | 252,785,258 | 185,630,318 | 15,589,560 | 63,125,429 | 264,345,307 | 95.6% | 100.0% | 100.0% | 81.7% |
| CAPE CORAL | F | 10/01/2020 | N | After | 208,424,386 | 181,408,886 | 13,714,522 | 49,955,074 | 245,078,482 | 85.0% | 100.0% | 100.0% | 26.6% |
| 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 | G | 10/01/2021 | N | After | 413,899,320 | 302,643,041 | 35,566,648 | 71,214,027 | 409,423,716 | 101.1% | 100.0% | 100.0% | 100.0% |
| CAPE CORAL | G | 10/01/2020 | N | After | 340,960,500 | 280,764,049 | 33,020,062 | 68,094,388 | 381,878,499 | 89.3% | 100.0% | 100.0% | 39.9% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2021 | N | After | 246,116,890 | 176,357,137 | 15,181,477 | 63,216,366 | 254,754,980 | 96.6% | 100.0% | 100.0% | 86.3% |
| CAPE CORAL | P | 10/01/2020 | N | After | 199,169,014 | 157,317,317 | 14,225,488 | 57,709,819 | 229,252,624 | 86.9% | 100.0% | 100.0% | 47.9% |
| 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% |
| CASSELBERRY | PF | 10/01/2021 | N | After | 38,474,211 | 11,340,999 | 829,063 | 16,289,122 | 28,459,184 | 135.2% | 100.0% | 100.0% | 100.0% |
| CASSELBERRY | PF | 10/01/2020 | N | After | 30,626,059 | 8,977,970 | 751,784 | 14,087,416 | 23,817,170 | 128.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| CHATTAHOOCHEE | F | 10/01/2019 | N | None | 507,963 | 312,879 | 0 | 267,849 | 580,728 | 87.5% | 100.0% | 0.0% | 72.8% |
| CLEARWATER | F | 10/01/2020 | N | None | 3,481,098 | 2,169,234 | 0 | 0 | 2,169,234 | 160.5% | 100.0% | 0.0% | 100.0% |
| 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 | GPF | 01/01/2022 | N | After | 1,341,222,064 | 733,919,739 | 66,538,014 | 202,769,073 | 1,003,226,826 | 133.7% | 100.0% | 100.0% | 100.0% |
| CLEARWATER | GPF | 01/01/2021 | N | After | 1,254,293,845 | 701,714,074 | 66,757,705 | 202,021,530 | 970,493,309 | 129.2% | 100.0% | 100.0% | 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% |
| CLERMONT | F | 10/01/2021 | N | None | 29,132,570 | 3,742,696 | 0 | 16,286,683 | 20,029,379 | 145.4% | 100.0% | 0.0% | 100.0% |
| CLERMONT | F | 10/01/2020 | N | None | 22,771,575 | 3,889,246 | 0 | 13,558,431 | 17,447,677 | 130.5% | 100.0% | 0.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| CLERMONT | F | 10/01/2018 | N | None | 16,128,326 | 1,401,625 | 0 | 10,696,236 | 12,097,861 | 133.3% | 100.0% | 0.0% | 100.0% |
| CLERMONT | P | 10/01/2021 | N | None | 28,938,693 | 8,510,168 | 0 | 10,261,408 | 18,771,576 | 154.2% | 100.0% | 0.0% | 100.0% |
| CLERMONT | P | 10/01/2020 | N | None | 23,279,575 | 7,666,230 | 0 | 9,527,234 | 17,193,464 | 135.4% | 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 (RETIRED) | G | 10/01/2020 | N | None | 273,580 | 267,261 | 0 | 0 | 267,261 | 102.4% | 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% |
| CLEWISTON | G | 10/01/2021 | N | None | 15,504,543 | 11,330,694 | 0 | 2,682,962 | 14,013,656 | 110.6% | 100.0% | 0.0% | 100.0% |
| CLEWISTON | G | 10/01/2020 | N | None | 13,098,501 | 10,403,386 | 0 | 3,361,014 | 13,764,400 | 95.2% | 100.0% | 0.0% | 80.2% |
| 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% |
| 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% |
| COCOA | F | 10/01/2021 | N | After | 27,530,561 | 25,164,690 | 1,396,535 | 3,530,860 | 30,092,085 | 91.5% | 100.0% | 100.0% | 27.5% |
| COCOA | F | 10/01/2020 | N | After | 22,119,560 | 23,418,138 | 1,346,319 | 3,228,992 | 27,993,449 | 79.0% | 94.5% | 0.0% | 0.0% |
| 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 | G | 10/01/2021 | N | None | 16,232,821 | 14,733,722 | 0 | 0 | 14,733,722 | 110.2% | 100.0% | 0.0% | 100.0% |
| COCOA | G | 10/01/2020 | N | After | 14,410,316 | 15,955,028 | 0 | 0 | 15,955,028 | 90.3% | 90.3% | 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 | P | 10/01/2021 | N | After | 39,265,806 | 24,005,389 | 1,983,020 | 9,101,784 | 35,090,193 | 111.9% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | P | 10/01/2020 | N | After | 33,460,234 | 23,258,086 | 1,894,342 | 7,685,471 | 32,837,899 | 101.9% | 100.0% | 100.0% | 100.0% |
| 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 BEACH | F | 10/01/2021 | N | After | 19,814,993 | 12,000,978 | 830,374 | 4,874,100 | 17,705,452 | 111.9% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | F | 10/01/2020 | N | After | 16,637,242 | 11,586,568 | 741,199 | 3,707,334 | 16,035,101 | 103.8% | 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 | G | 10/01/2021 | N | After | 34,831,273 | 18,264,044 | 2,254,697 | 8,193,056 | 28,711,797 | 121.3% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | G | 10/01/2020 | N | After | 29,519,723 | 16,792,859 | 2,213,983 | 7,927,547 | 26,934,389 | 109.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| 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 | P | 10/01/2021 | N | After | 19,635,134 | 14,128,954 | 853,128 | 3,904,288 | 18,886,370 | 104.0% | 100.0% | 100.0% | 100.0% |
| COCOA BEACH | P | 10/01/2020 | N | After | 16,641,377 | 13,015,228 | 853,286 | 3,774,855 | 17,643,369 | 94.3% | 100.0% | 100.0% | 73.5% |
| 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% |
| COOPER CITY | F | 10/01/2021 | N | None | 26,986,305 | 27,497,426 | 0 | 0 | 27,497,426 | 98.1% | 98.1% | 0.0% | 0.0% |
| COOPER CITY | F | 10/01/2020 | N | After | 24,255,542 | 27,582,629 | 0 | 0 | 27,582,629 | 87.9% | 87.9% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| COOPER CITY | F | 10/01/2018 | 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 | G | 10/01/2021 | N | After | 44,161,288 | 29,225,225 | 6,636,381 | 5,274,322 | 41,135,928 | 107.4% | 100.0% | 100.0% | 100.0% |
| COOPER CITY | G | 10/01/2020 | N | After | 38,355,492 | 28,783,082 | 5,725,667 | 5,459,094 | 39,967,843 | 96.0% | 100.0% | 100.0% | 70.5% |
| 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 | P | 10/01/2021 | N | After | 37,974,122 | 36,961,110 | 229,828 | 1,134,314 | 38,325,252 | 99.1% | 100.0% | 100.0% | 69.0% |
| COOPER CITY | P | 10/01/2020 | N | After | 33,443,560 | 35,824,152 | 218,272 | 928,128 | 36,970,552 | 90.5% | 93.4% | 0.0% | 0.0% |
| 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 - MANAGEMENT | GPF | 10/01/2020 | N | None | 4,445,368 | 5,043,578 | 0 | 0 | 5,043,578 | 88.1% | 88.1% | 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% |
| CORAL GABLES | GPF | 10/01/2021 | N | After | 506,026,522 | 497,352,664 | 33,229,260 | 58,313,314 | 588,895,238 | 85.9% | 100.0% | 26.1% | 0.0% |
| CORAL GABLES | GPF | 10/01/2020 | N | After | 426,261,125 | 492,096,169 | 32,761,660 | 56,237,885 | 581,095,714 | 73.4% | 86.6% | 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 SPRINGS | F | 10/01/2021 | N | None | 158,542,113 | 46,366,987 | 16,093,180 | 47,381,559 | 109,841,726 | 144.3% | 100.0% | 100.0% | 100.0% |
| CORAL SPRINGS | F | 10/01/2020 | N | After | 128,708,801 | 31,951,641 | 16,656,404 | 52,009,637 | 100,617,682 | 127.9% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| CORAL SPRINGS | F | 10/01/2019 | 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 | G | 10/01/2021 | N | After | 9,334,108 | 9,858,963 | 0 | 0 | 9,858,963 | 94.7% | 94.7% | 0.0% | 0.0% |
| CORAL SPRINGS | G | 10/01/2020 | N | After | 8,121,642 | 9,991,465 | 0 | 0 | 9,991,465 | 81.3% | 81.3% | 0.0% | 0.0% |
| 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 | P | 10/01/2021 | N | None | 323,793,212 | 279,841,786 | 15,214,870 | 66,562,034 | 361,618,690 | 89.5% | 100.0% | 100.0% | 43.2% |
| CORAL SPRINGS | P | 10/01/2020 | N | None | 252,393,599 | 236,119,137 | 15,677,817 | 65,648,991 | 317,445,945 | 79.5% | 100.0% | 100.0% | 0.9% |
| 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% |
| CRESCENT CITY | F | 10/01/2020 | N | None | 700,376 | 163,123 | 0 | 196,728 | 359,851 | 194.6% | 100.0% | 0.0% | 100.0% |
| 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 | 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% |
| 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% |
| CRESTVIEW | G | 10/01/2021 | N | After | 24,618,573 | 14,756,388 | 1,881,625 | 4,249,528 | 20,887,541 | 117.9% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | G | 10/01/2020 | N | After | 20,895,056 | 12,857,497 | 1,814,939 | 4,608,987 | 19,281,423 | 108.4% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | G | 10/01/2019 | N | After | 20,459,160 | 13,126,063 | 1,753,281 | 4,402,035 | 19,281,379 | 106.1% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| CRESTVIEW | 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 | PF | 10/01/2021 | N | After | 26,820,674 | 12,461,569 | 2,122,419 | 6,770,486 | 21,354,474 | 125.6% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2020 | N | After | 22,161,327 | 10,275,023 | 2,102,511 | 6,995,627 | 19,373,161 | 114.4% | 100.0% | 100.0% | 100.0% |
| CRESTVIEW | PF | 10/01/2019 | N | After | 20,409,571 | 10,404,749 | 1,833,258 | 5,670,493 | 17,908,500 | 114.0% | 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% |
| DADE CITY | F | 10/01/2021 | N | After | 7,571,802 | 6,320,888 | 22,576 | 1,318,577 | 7,662,041 | 98.8% | 100.0% | 100.0% | 93.2% |
| DADE CITY | F | 10/01/2020 | N | After | 6,637,701 | 5,627,178 | 30,558 | 1,592,003 | 7,249,739 | 91.6% | 100.0% | 100.0% | 61.6% |
| 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 | P | 10/01/2021 | N | None | 12,929,775 | 4,257,334 | 133,555 | 5,904,699 | 10,295,588 | 125.6% | 100.0% | 100.0% | 100.0% |
| DADE CITY | P | 10/01/2020 | N | After | 10,888,751 | 3,795,437 | 126,797 | 5,504,564 | 9,426,798 | 115.5% | 100.0% | 100.0% | 100.0% |
| 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% |
| DANIA BEACH | G | 10/01/2021 | N | None | 29,704,839 | 22,831,355 | 3,094,629 | 2,488,032 | 28,414,016 | 104.5% | 100.0% | 100.0% | 100.0% |
| DANIA BEACH | G | 10/01/2020 | N | After | 25,485,041 | 22,809,419 | 3,041,441 | 2,347,143 | 28,198,003 | 90.4% | 100.0% | 88.0% | 0.0% |
| 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 [PF] | F | 10/01/2020 | N | After | 67,482,302 | 59,064,612 | 4,118,224 | 10,666,124 | 73,848,960 | 91.4% | 100.0% | 100.0% | 40.3% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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] | P | 10/01/2020 | N | After | 6,197,075 | 6,325,387 | 0 | 0 | 6,325,387 | 98.0% | 98.0% | 0.0% | 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% |
| DAVENPORT | G | 10/01/2021 | N | None | 785,431 | 5,052 | 169,920 | 228,538 | 403,510 | 194.6% | 100.0% | 100.0% | 100.0% |
| DAVENPORT | G | 10/01/2020 | N | After | 433,860 | 4,585 | 105,499 | 135,311 | 245,395 | 176.8% | 100.0% | 100.0% | 100.0% |
| 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 | 10/01/2021 | N | None | 1,095,526 | 14,543 | 112,671 | 503,751 | 630,965 | 173.6% | 100.0% | 100.0% | 100.0% |
| DAVENPORT | PF | 10/01/2020 | N | After | 526,687 | 10,601 | 65,897 | 455,715 | 532,213 | 99.0% | 100.0% | 100.0% | 98.8% |
| 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 | 10/01/2021 | N | None | 152,818,113 | 53,586,564 | 12,480,194 | 52,916,056 | 118,982,814 | 128.4% | 100.0% | 100.0% | 100.0% |
| DAVIE | F | 10/01/2020 | N | None | 124,209,252 | 49,018,806 | 11,697,269 | 47,373,836 | 108,089,911 | 114.9% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 222,917,942 | 168,897,099 | 10,119,665 | 48,603,996 | 227,620,760 | 97.9% | 100.0% | 100.0% | 90.3% |
| DAVIE | P | 10/01/2021 | Y | None | 222,917,942 | 168,897,099 | 10,119,665 | 48,603,996 | 227,620,760 | 97.9% | 100.0% | 100.0% | 90.3% |
| DAVIE | P | 10/01/2020 | N | None | 184,855,184 | 142,710,257 | 10,395,474 | 48,654,795 | 201,760,526 | 91.6% | 100.0% | 100.0% | 65.3% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| DAVIE | P | 10/01/2018 | 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 - GENERAL & MGMT | G | 10/01/2021 | N | None | 106,267,900 | 47,787,653 | 3,068,957 | 27,616,502 | 78,473,112 | 135.4% | 100.0% | 100.0% | 100.0% |
| DAVIE - GENERAL & MGMT | G | 10/01/2020 | N | None | 87,192,130 | 46,279,677 | 2,622,857 | 26,863,777 | 75,766,311 | 115.1% | 100.0% | 100.0% | 100.0% |
| 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% |
| 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% |
| DAYTONA BEACH | PF | 10/01/2021 | N | None | 239,585,389 | 213,800,905 | 15,750,140 | 33,117,972 | 262,669,017 | 91.2% | 100.0% | 100.0% | 30.3% |
| DAYTONA BEACH | PF | 10/01/2020 | Y | After | 203,642,813 | 208,556,399 | 16,459,618 | 33,150,528 | 258,166,545 | 78.9% | 97.6% | 0.0% | 0.0% |
| DAYTONA BEACH | PF | 10/01/2020 | N | After | 203,821,925 | 208,556,399 | 16,459,618 | 33,150,528 | 258,166,545 | 78.9% | 97.7% | 0.0% | 0.0% |
| 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% |
| DEERFIELD BEACH | F | 10/01/2021 | N | None | 156,391,448 | 124,717,356 | 7,403,552 | 32,725,674 | 164,846,582 | 94.9% | 100.0% | 100.0% | 74.2% |
| DEERFIELD BEACH | F | 10/01/2020 | N | None | 129,626,638 | 120,053,893 | 7,118,955 | 27,188,360 | 154,361,208 | 84.0% | 100.0% | 100.0% | 9.0% |
| 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 | G | 10/01/2021 | N | None | 56,819,589 | 53,699,033 | 231,685 | 365,787 | 54,296,505 | 104.6% | 100.0% | 100.0% | 100.0% |
| DEERFIELD BEACH | G | 10/01/2020 | N | After | 51,677,847 | 55,718,973 | 224,486 | 413,197 | 56,356,656 | 91.7% | 92.7% | 0.0% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| DEERFIELD BEACH | G | 10/01/2017 | 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 | P | 10/01/2021 | N | After | 49,275,283 | 64,579,706 | 0 | 0 | 64,579,706 | 76.3% | 76.3% | 0.0% | 0.0% |
| DEERFIELD BEACH | P | 10/01/2020 | N | After | 40,637,560 | 63,842,546 | 0 | 0 | 63,842,546 | 63.7% | 63.7% | 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% |
| DELAND | F | 10/01/2021 | N | After | 23,966,631 | 12,288,448 | 1,433,698 | 8,641,159 | 22,363,305 | 107.2% | 100.0% | 100.0% | 100.0% |
| DELAND | F | 10/01/2020 | N | After | 19,497,459 | 11,835,567 | 1,256,182 | 6,873,671 | 19,965,420 | 97.7% | 100.0% | 100.0% | 93.2% |
| 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% |
| 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 | G | 10/01/2021 | N | None | 32,644,890 | 28,257,665 | 0 | 5,428,717 | 33,686,382 | 96.9% | 100.0% | 0.0% | 80.8% |
| DELAND | G | 10/01/2020 | N | None | 29,118,809 | 26,380,030 | 0 | 6,174,037 | 32,554,067 | 89.4% | 100.0% | 0.0% | 44.4% |
| 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 | P | 10/01/2021 | N | None | 36,900,410 | 26,004,524 | 719,147 | 7,970,566 | 34,694,237 | 106.4% | 100.0% | 100.0% | 100.0% |
| DELAND | P | 10/01/2020 | N | None | 30,363,845 | 24,996,884 | 571,729 | 7,429,713 | 32,998,326 | 92.0% | 100.0% | 100.0% | 64.5% |
| 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% |
| DELRAY BEACH | F | 10/01/2021 | N | After | 163,151,011 | 141,212,329 | 7,738,812 | 31,062,832 | 180,013,973 | 90.6% | 100.0% | 100.0% | 45.7% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | F | 10/01/2020 | N | After | 130,993,917 | 129,903,013 | 7,348,660 | 31,322,194 | 168,573,867 | 77.7% | 100.0% | 14.8% | 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 | G | 10/01/2021 | N | None | 180,986,576 | 101,234,474 | 6,282,895 | 31,058,119 | 138,575,488 | 130.6% | 100.0% | 100.0% | 100.0% |
| DELRAY BEACH | G | 10/01/2020 | N | None | 149,874,098 | 102,485,233 | 5,491,702 | 27,940,143 | 135,917,078 | 110.3% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 143,159,064 | 133,605,085 | 7,855,044 | 30,590,174 | 172,050,303 | 83.2% | 100.0% | 100.0% | 5.6% |
| DELRAY BEACH | P | 10/01/2020 | N | None | 116,987,996 | 126,896,058 | 7,559,575 | 29,787,449 | 164,243,082 | 71.2% | 92.2% | 0.0% | 0.0% |
| 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% |
| 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% |
| DELTONA | F | 10/01/2021 | N | After | 42,205,192 | 28,182,510 | 3,097,099 | 7,993,953 | 39,273,562 | 107.5% | 100.0% | 100.0% | 100.0% |
| DELTONA | F | 10/01/2020 | N | After | 34,510,897 | 25,515,950 | 2,952,366 | 6,534,608 | 35,002,924 | 98.6% | 100.0% | 100.0% | 92.5% |
| 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% |
| DESTIN FCD | F | 10/01/2021 | N | None | 30,407,611 | 22,165,020 | 1,143,935 | 8,189,266 | 31,498,221 | 96.5% | 100.0% | 100.0% | 86.7% |
| DESTIN FCD | F | 10/01/2020 | N | After | 25,071,746 | 21,661,868 | 1,021,765 | 6,758,727 | 29,442,360 | 85.2% | 100.0% | 100.0% | 35.3% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| DESTIN FCD | F | 10/01/2018 | 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% |
| DUNEDIN | F | 10/01/2021 | N | After | 37,311,410 | 20,850,946 | 1,938,554 | 10,153,084 | 32,942,584 | 113.3% | 100.0% | 100.0% | 100.0% |
| DUNEDIN | F | 10/01/2020 | N | After | 32,273,618 | 18,648,803 | 1,969,166 | 9,358,851 | 29,976,820 | 107.7% | 100.0% | 100.0% | 100.0% |
| 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% |
| DUNNELLON | PF | 10/01/2021 | N | None | 3,719,206 | 937,556 | 0 | 281,236 | 1,218,792 | 305.2% | 100.0% | 0.0% | 100.0% |
| DUNNELLON | PF | 10/01/2020 | N | None | 2,689,350 | 906,083 | 0 | 206,908 | 1,112,991 | 241.6% | 100.0% | 0.0% | 100.0% |
| DUNNELLON | 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% |
| DUNNELLON | PF | 10/01/2018 | N | None | 2,777,900 | 864,759 | 0 | 106,697 | 971,456 | 286.0% | 100.0% | 0.0% | 100.0% |
| DUNNELLON | PF | 10/01/2017 | N | After | 2,589,462 | 496,109 | 0 | 428,916 | 925,025 | 279.9% | 100.0% | 0.0% | 100.0% |
| EAST LAKE TARPON FCD | F | 10/01/2021 | N | After | 23,196,937 | 16,418,529 | 1,141,006 | 4,906,645 | 22,466,180 | 103.3% | 100.0% | 100.0% | 100.0% |
| EAST LAKE TARPON FCD | F | 10/01/2020 | N | After | 19,330,417 | 15,474,962 | 1,029,777 | 4,183,857 | 20,688,596 | 93.4% | 100.0% | 100.0% | 67.5% |
| 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 NICEVILLE FCD | F | 10/01/2021 | N | None | 1,624,445 | 413,793 | 178,254 | 611,079 | 1,203,126 | 135.0% | 100.0% | 100.0% | 100.0% |
| EAST NICEVILLE FCD | F | 10/01/2020 | N | After | 1,282,367 | 817 | 194,233 | 640,096 | 835,146 | 153.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| EDGEWATER | F | 10/01/2021 | N | After | 20,624,261 | 9,848,632 | 1,100,320 | 5,092,255 | 16,041,207 | 128.6% | 100.0% | 100.0% | 100.0% |
| EDGEWATER | F | 10/01/2020 | N | After | 17,668,275 | 7,699,377 | 1,217,626 | 5,555,435 | 14,472,438 | 122.1% | 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 | G | 10/01/2021 | N | After | 14,383,927 | 18,655,237 | 37,799 | 341,157 | 19,034,193 | 75.6% | 77.1% | 0.0% | 0.0% |
| EDGEWATER | G | 10/01/2020 | N | After | 12,949,297 | 18,323,117 | 35,274 | 265,810 | 18,624,201 | 69.5% | 70.7% | 0.0% | 0.0% |
| 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 | P | 10/01/2021 | N | None | 14,477,202 | 12,398,357 | 695,128 | 2,332,312 | 15,425,797 | 93.9% | 100.0% | 100.0% | 59.3% |
| EDGEWATER | P | 10/01/2020 | N | After | 12,058,659 | 12,305,542 | 557,734 | 2,030,380 | 14,893,656 | 81.0% | 98.0% | 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% |
| ENGLEWOOD AREA FCD | F | 10/01/2021 | N | After | 45,441,638 | 24,871,110 | 2,979,135 | 12,928,889 | 40,779,134 | 111.4% | 100.0% | 100.0% | 100.0% |
| 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 WATER DISTRICT | G | 10/01/2021 | N | None | 824,749 | 611,519 | 0 | 0 | 611,519 | 134.9% | 100.0% | 0.0% | 100.0% |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2020 | N | After | 677,288 | 606,330 | 0 | 0 | 606,330 | 111.7% | 100.0% | 0.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 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% |
| ESTERO FCD | F | 10/01/2021 | N | None | 40,269,397 | 7,776,042 | 1,853,865 | 18,412,021 | 28,041,928 | 143.6% | 100.0% | 100.0% | 100.0% |
| ESTERO FCD | F | 10/01/2020 | N | None | 33,099,781 | 5,004,474 | 1,808,125 | 17,653,893 | 24,466,492 | 135.3% | 100.0% | 100.0% | 100.0% |
| 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% |
| EUSTIS | F | 10/01/2021 | N | After | 13,862,994 | 8,343,707 | 496,224 | 2,797,095 | 11,637,026 | 119.1% | 100.0% | 100.0% | 100.0% |
| EUSTIS | F | 10/01/2020 | N | After | 11,667,184 | 8,314,623 | 436,567 | 2,164,618 | 10,915,808 | 106.9% | 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 | P | 10/01/2021 | N | After | 25,513,666 | 22,139,116 | 530,123 | 5,741,611 | 28,410,850 | 89.8% | 100.0% | 100.0% | 49.5% |
| EUSTIS | P | 10/01/2020 | N | After | 21,957,933 | 17,959,116 | 626,724 | 8,383,611 | 26,969,451 | 81.4% | 100.0% | 100.0% | 40.2% |
| 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% |
| FERNANDINA BEACH | G | 10/01/2021 | N | After | 28,749,178 | 21,137,794 | 2,658,396 | 7,031,028 | 30,827,218 | 93.3% | 100.0% | 100.0% | 70.4% |
| FERNANDINA BEACH | G | 10/01/2020 | N | After | 23,772,194 | 18,190,114 | 2,891,460 | 7,274,815 | 28,356,389 | 83.8% | 100.0% | 100.0% | 37.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | PF | 10/01/2021 | N | After | 34,260,089 | 21,333,697 | 2,805,095 | 10,155,352 | 34,294,144 | 99.9% | 100.0% | 100.0% | 99.7% |
| FERNANDINA BEACH | PF | 10/01/2020 | N | After | 28,647,115 | 19,172,524 | 2,821,513 | 9,658,881 | 31,652,918 | 90.5% | 100.0% | 100.0% | 68.9% |
| 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% |
| FLAGLER BEACH | F | 10/01/2021 | N | None | 2,670,291 | 635,384 | 144,383 | 648,930 | 1,428,697 | 186.9% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | F | 10/01/2020 | N | After | 2,156,388 | 491,779 | 125,385 | 534,125 | 1,151,289 | 187.3% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 5,524,759 | 3,240,737 | 539,613 | 764,464 | 4,544,814 | 121.6% | 100.0% | 100.0% | 100.0% |
| FLAGLER BEACH | P | 10/01/2020 | N | After | 4,574,145 | 3,256,322 | 465,393 | 575,023 | 4,296,738 | 106.5% | 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% |
| FLORIDA CITY | P | 10/01/2020 | N | None | 3,504,004 | 2,959,497 | 0 | 0 | 2,959,497 | 118.4% | 100.0% | 0.0% | 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 - ELECTED | G | 10/01/2020 | N | After | 4,467,236 | 0 | 0 | 2,979,149 | 2,979,149 | 150.0% | 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% |
| FORT LAUDERDALE | G | 09/30/2021 | N | After | 803,154,332 | 512,795,668 | 31,311,378 | 142,030,522 | 686,137,568 | 117.1% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | G | 09/30/2020 | N | After | 678,032,068 | 485,591,595 | 32,850,376 | 153,114,475 | 671,556,446 | 101.0% | 100.0% | 100.0% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| FORT LAUDERDALE | G | 09/30/2018 | 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 | PF | 10/01/2021 | N | After | 1,159,191,901 | 864,756,190 | 57,553,047 | 182,393,280 | 1,104,702,517 | 104.9% | 100.0% | 100.0% | 100.0% |
| FORT LAUDERDALE | PF | 10/01/2020 | N | After | 990,657,062 | 794,090,050 | 55,319,872 | 189,422,114 | 1,038,832,036 | 95.4% | 100.0% | 100.0% | 74.6% |
| 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% |
| 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 MEADE | F | 10/01/2021 | N | After | 450,492 | 265,505 | 0 | 133,348 | 398,853 | 112.9% | 100.0% | 0.0% | 100.0% |
| FORT MEADE | F | 10/01/2020 | N | After | 396,091 | 261,462 | 0 | 113,548 | 375,010 | 105.6% | 100.0% | 0.0% | 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 | G | 10/01/2021 | N | After | 5,927,789 | 4,484,286 | 0 | 865,275 | 5,349,561 | 110.8% | 100.0% | 0.0% | 100.0% |
| FORT MEADE | G | 10/01/2020 | N | After | 5,123,385 | 4,433,619 | 0 | 813,114 | 5,246,733 | 97.6% | 100.0% | 0.0% | 84.8% |
| 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 | P | 10/01/2021 | N | After | 1,334,600 | 930,464 | 0 | 0 | 930,464 | 143.4% | 100.0% | 0.0% | 100.0% |
| FORT MEADE | P | 10/01/2020 | N | After | 1,189,454 | 1,024,237 | 0 | 0 | 1,024,237 | 116.1% | 100.0% | 0.0% | 100.0% |
| 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 MYERS | F | 10/01/2021 | N | After | 133,583,914 | 118,152,634 | 6,252,487 | 24,250,962 | 148,656,083 | 89.9% | 100.0% | 100.0% | 37.8% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| FORT MYERS | F | 10/01/2020 | N | After | 109,228,791 | 114,113,814 | 5,587,328 | 19,957,772 | 139,658,914 | 78.2% | 95.7% | 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 | G | 10/01/2021 | N | None | 180,708,130 | 142,294,315 | 7,886,607 | 34,240,939 | 184,421,861 | 98.0% | 100.0% | 100.0% | 89.2% |
| FORT MYERS | G | 10/01/2020 | N | After | 147,524,325 | 132,274,921 | 1,514,699 | 44,810,231 | 178,599,851 | 82.6% | 100.0% | 100.0% | 30.7% |
| 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% |
| 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 | P | 10/01/2021 | N | None | 192,091,793 | 158,322,116 | 12,297,845 | 32,530,055 | 203,150,016 | 94.6% | 100.0% | 100.0% | 66.0% |
| FORT MYERS | P | 10/01/2020 | N | After | 160,684,499 | 150,594,778 | 11,483,896 | 32,190,646 | 194,269,320 | 82.7% | 100.0% | 87.9% | 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 PIERCE | GP | 09/30/2021 | N | After | 246,661,634 | 168,365,251 | 17,259,605 | 46,814,395 | 232,439,251 | 106.1% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE | GP | 09/30/2020 | N | After | 215,450,747 | 154,686,750 | 17,504,423 | 46,724,577 | 218,915,750 | 98.4% | 100.0% | 100.0% | 92.6% |
| 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 SUPP | P | 09/30/2021 | N | After | 19,930,319 | 11,220,882 | 2,924,231 | 3,775,727 | 17,920,840 | 111.2% | 100.0% | 100.0% | 100.0% |
| FORT PIERCE SUPP | P | 09/30/2020 | N | None | 15,995,543 | 8,839,323 | 3,189,042 | 4,311,252 | 16,339,617 | 97.9% | 100.0% | 100.0% | 92.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| FORT WALTON BEACH | F | 10/01/2021 | N | After | 23,759,893 | 19,249,188 | 1,602,510 | 7,581,199 | 28,432,897 | 83.6% | 100.0% | 100.0% | 38.4% |
| FORT WALTON BEACH | F | 10/01/2020 | N | After | 19,613,201 | 18,120,482 | 1,465,866 | 6,595,138 | 26,181,486 | 74.9% | 100.0% | 100.0% | 0.4% |
| 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 | G | 10/01/2021 | N | After | 59,999,068 | 38,327,604 | 2,012,584 | 11,448,573 | 51,788,761 | 115.9% | 100.0% | 100.0% | 100.0% |
| FORT WALTON BEACH | G | 10/01/2020 | N | After | 51,481,652 | 36,838,750 | 2,128,019 | 11,048,832 | 50,015,601 | 102.9% | 100.0% | 100.0% | 100.0% |
| 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% |
| 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 | P | 10/01/2021 | N | After | 27,679,005 | 23,196,773 | 891,442 | 5,639,234 | 29,727,449 | 93.1% | 100.0% | 100.0% | 63.7% |
| FORT WALTON BEACH | P | 10/01/2020 | N | After | 23,529,763 | 22,432,411 | 817,885 | 5,077,335 | 28,327,631 | 83.1% | 100.0% | 100.0% | 5.5% |
| 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% |
| FROSTPROOF | G | 10/01/2019 | N | None | 1,508,057 | 584,186 | 0 | 367,049 | 951,235 | 158.5% | 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 | P | 10/01/2021 | N | After | 4,914,818 | 5,294,329 | 0 | 0 | 5,294,329 | 92.8% | 92.8% | 0.0% | 0.0% |
| FROSTPROOF | P | 10/01/2020 | N | After | 4,332,975 | 3,931,307 | 9,773 | 889,896 | 4,830,976 | 89.7% | 100.0% | 100.0% | 44.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| FROSTPROOF | P | 10/01/2017 | N | After | 4,039,057 | 3,848,947 | 7,654 | 422,433 | 4,279,034 | 94.4% | 100.0% | 100.0% | 43.2% |
| 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% |
| GAINESVILLE | G | 10/01/2021 | N | After | 692,370,620 | 457,616,195 | 39,620,876 | 91,017,233 | 588,254,304 | 117.7% | 100.0% | 100.0% | 100.0% |
| GAINESVILLE | G | 10/01/2020 | N | After | 577,437,181 | 433,577,008 | 38,629,363 | 86,318,045 | 558,524,416 | 103.4% | 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 | PF | 10/01/2021 | N | After | 348,217,158 | 237,560,430 | 17,514,622 | 41,809,392 | 296,884,444 | 117.3% | 100.0% | 100.0% | 100.0% |
| GAINESVILLE | PF | 10/01/2020 | N | After | 296,918,563 | 227,743,191 | 16,567,184 | 37,679,621 | 281,989,996 | 105.3% | 100.0% | 100.0% | 100.0% |
| 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 | Y | None | 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 | 10/01/2018 | 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 | 10/01/2017 | Y | None | 240,184,925 | 210,252,070 | 15,814,267 | 36,259,568 | 262,325,905 | 91.6% | 100.0% | 100.0% | 38.9% |
| GOLDEN BEACH | GP | 10/01/2021 | N | None | 14,167,197 | 5,438,411 | 0 | 7,880,886 | 13,319,297 | 106.4% | 100.0% | 0.0% | 100.0% |
| GOLDEN BEACH | GP | 10/01/2020 | N | None | 11,665,839 | 4,410,097 | 0 | 7,431,000 | 11,841,097 | 98.5% | 100.0% | 0.0% | 97.6% |
| 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% |
| GREATER NAPLES FCD | F | 10/01/2021 | N | After | 45,848,635 | 8,741,254 | 1,071,321 | 19,714,245 | 29,526,820 | 155.3% | 100.0% | 100.0% | 100.0% |
| GREATER NAPLES FCD | F | 10/01/2020 | N | After | 37,093,709 | 6,698,142 | 978,978 | 16,625,013 | 24,302,133 | 152.6% | 100.0% | 100.0% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| GREATER NAPLES FCD | F | 10/01/2018 | 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% |
| GREEN COVE SPRINGS | P | 10/01/2021 | N | None | 8,140,860 | 2,530,219 | 0 | 2,628,918 | 5,159,137 | 157.8% | 100.0% | 0.0% | 100.0% |
| GREEN COVE SPRINGS | P | 10/01/2020 | N | None | 6,659,264 | 1,441,035 | 0 | 2,870,571 | 4,311,606 | 154.4% | 100.0% | 0.0% | 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% |
| GREENACRES | F | 10/01/2021 | N | None | 26,732,054 | 4,522,116 | 0 | 13,141,203 | 17,663,319 | 151.3% | 100.0% | 0.0% | 100.0% |
| GREENACRES | F | 10/01/2020 | N | None | 20,728,283 | 2,747,283 | 0 | 11,852,368 | 14,599,651 | 142.0% | 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 | P | 10/01/2021 | N | None | 28,074,333 | 7,892,323 | 0 | 12,449,598 | 20,341,921 | 138.0% | 100.0% | 0.0% | 100.0% |
| GREENACRES | P | 10/01/2020 | N | None | 22,852,331 | 7,224,931 | 0 | 9,596,276 | 16,821,207 | 135.9% | 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% |
| 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% |
| GULF BREEZE | P | 10/01/2021 | N | None | 6,748,777 | 1,663,456 | 0 | 2,920,243 | 4,583,699 | 147.2% | 100.0% | 0.0% | 100.0% |
| GULF BREEZE | P | 10/01/2020 | N | None | 5,636,971 | 1,402,611 | 0 | 2,638,036 | 4,040,647 | 139.5% | 100.0% | 0.0% | 100.0% |
| GULF BREEZE | P | 10/01/2019 | N | None | 5,328,952 | 1,581,769 | 0 | 2,344,603 | 3,926,372 | 135.7% | 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% |
| GULFPORT | F | 10/01/2021 | N | After | 6,773,849 | 2,130,139 | 565,259 | 3,157,223 | 5,852,621 | 115.7% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| GULFPORT | F | 10/01/2020 | N | After | 5,583,763 | 1,941,455 | 503,833 | 2,277,740 | 4,723,028 | 118.2% | 100.0% | 100.0% | 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 | G | 10/01/2021 | N | After | 20,652,050 | 10,022,714 | 667,779 | 4,101,566 | 14,792,059 | 139.6% | 100.0% | 100.0% | 100.0% |
| GULFPORT | G | 10/01/2020 | N | After | 17,443,174 | 9,757,474 | 603,275 | 3,588,608 | 13,949,357 | 125.0% | 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 | P | 10/01/2021 | N | After | 14,125,274 | 5,789,688 | 1,660,551 | 4,067,082 | 11,517,321 | 122.6% | 100.0% | 100.0% | 100.0% |
| GULFPORT | P | 10/01/2020 | N | After | 11,965,873 | 5,621,141 | 1,558,868 | 3,139,581 | 10,319,590 | 116.0% | 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% |
| HAINES CITY | F | 10/01/2021 | N | None | 9,569,681 | 7,082,402 | 768,552 | 806,268 | 8,657,222 | 110.5% | 100.0% | 100.0% | 100.0% |
| HAINES CITY | F | 10/01/2020 | N | After | 8,020,027 | 6,787,363 | 764,382 | 915,927 | 8,467,672 | 94.7% | 100.0% | 100.0% | 51.1% |
| 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% |
| HAINES CITY | G | 10/01/2021 | N | None | 19,336,396 | 14,947,403 | 509,937 | 2,699,792 | 18,157,132 | 106.5% | 100.0% | 100.0% | 100.0% |
| HAINES CITY | G | 10/01/2020 | N | After | 17,130,384 | 15,358,114 | 543,203 | 2,737,753 | 18,639,070 | 91.9% | 100.0% | 100.0% | 44.9% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 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 | P | 10/01/2021 | N | After | 14,931,240 | 10,552,202 | 1,402,095 | 1,696,212 | 13,650,509 | 109.4% | 100.0% | 100.0% | 100.0% |
| HAINES CITY | P | 10/01/2020 | N | After | 12,197,907 | 8,887,349 | 1,513,707 | 2,423,217 | 12,824,273 | 95.1% | 100.0% | 100.0% | 74.2% |
| 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% |
| HALIFAX HOSPITAL | G | 10/01/2020 | N | None | 288,165,405 | 314,530,349 | 0 | 63,940,760 | 378,471,109 | 76.1% | 91.6% | 0.0% | 0.0% |
| HALIFAX HOSPITAL | G | 10/01/2019 | N | None | 275,201,746 | 295,681,564 | 0 | 72,131,904 | 367,813,468 | 74.8% | 93.1% | 0.0% | 0.0% |
| 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% |
| HALLANDALE BEACH | G | 10/01/2021 | N | None | 70,011,282 | 53,780,403 | 0 | 18,132,553 | 71,912,956 | 97.4% | 100.0% | 0.0% | 89.5% |
| HALLANDALE BEACH | G | 10/01/2020 | N | None | 63,942,910 | 48,188,417 | 0 | 16,998,639 | 65,187,056 | 98.1% | 100.0% | 0.0% | 92.7% |
| 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 | PF | 10/01/2020 | N | After | 190,740,320 | 215,484,176 | 10,605,388 | 31,287,714 | 257,377,278 | 74.1% | 88.5% | 0.0% | 0.0% |
| 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 PM | G | 10/01/2021 | N | None | 21,852,412 | 20,987,433 | 0 | 2,849,671 | 23,837,104 | 91.7% | 100.0% | 0.0% | 30.4% |
| HALLANDALE BEACH PM | G | 10/01/2020 | N | None | 19,532,676 | 18,857,092 | 0 | 2,487,194 | 21,344,286 | 91.5% | 100.0% | 0.0% | 27.2% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 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 (EXCESS) | G | 10/01/2018 | N | None | 0 | 0 | 0 | 0 | 0 | N/A | 100.0% | 0.0% | 100.0% |
| HAVANA | F | 10/01/2018 | N | After | 1,172,468 | 20,604 | 1,370 | 29,783 | 51,757 | 2265.3% | 100.0% | 100.0% | 100.0% |
| HIALEAH | GPF | 10/01/2021 | N | After | 814,792,635 | 746,057,994 | 148,259,781 | 129,208,607 | 1,023,526,382 | 79.6% | 100.0% | 46.4% | 0.0% |
| HIALEAH | GPF | 10/01/2020 | N | After | 714,595,866 | 724,314,745 | 141,452,224 | 133,988,106 | 999,755,075 | 71.5% | 98.7% | 0.0% | 0.0% |
| HIALEAH | GPF | 10/01/2020 | Y | After | 714,595,866 | 724,314,745 | 141,452,224 | 133,988,106 | 999,755,075 | 71.5% | 98.7% | 0.0% | 0.0% |
| 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 - ELECTED | G | 10/01/2021 | N | None | 14,251,740 | 8,391,062 | 0 | 1,489,590 | 9,880,652 | 144.2% | 100.0% | 0.0% | 100.0% |
| HIALEAH - ELECTED | G | 10/01/2020 | N | None | 12,405,055 | 6,960,636 | 0 | 2,259,329 | 9,219,965 | 134.5% | 100.0% | 0.0% | 100.0% |
| 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 GARDENS | P | 10/01/2020 | N | After | 19,062,878 | 10,703,450 | 1,106,008 | 6,457,775 | 18,267,233 | 104.4% | 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% |
| HILLSBOROUGH COUNTY | ERP | 07/01/2021 | N | None | 8,886,455 | 20,551,186 | 0 | 0 | 20,551,186 | 43.2% | 43.2% | 0.0% | 0.0% |
| HILLSBOROUGH COUNTY | ERP | 07/01/2020 | N | None | 9,546,927 | 22,074,737 | 0 | 0 | 22,074,737 | 43.2% | 43.2% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 07/01/2019 | N | None | 9,982,227 | 22,910,918 | 0 | 0 | 22,910,918 | 43.6% | 43.6% | 0.0% | 0.0% |
| 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% |
| HOLLEY-NAVARRE FCD | F | 10/01/2021 | N | None | 5,258,808 | 279,882 | 481,129 | 2,295,951 | 3,056,962 | 172.0% | 100.0% | 100.0% | 100.0% |
| HOLLEY-NAVARRE FCD | F | 10/01/2020 | N | After | 4,002,037 | 246,008 | 322,251 | 1,822,710 | 2,390,969 | 167.4% | 100.0% | 100.0% | 100.0% |
| 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% |
| HOLLY HILL | F | 10/01/2021 | N | After | 6,171,966 | 4,328,602 | 413,974 | 1,294,042 | 6,036,618 | 102.2% | 100.0% | 100.0% | 100.0% |
| HOLLY HILL | F | 10/01/2020 | N | After | 5,348,642 | 4,399,782 | 364,679 | 955,100 | 5,719,561 | 93.5% | 100.0% | 100.0% | 61.2% |
| 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 | P | 10/01/2021 | N | After | 14,873,916 | 11,733,815 | 469,886 | 1,967,643 | 14,171,344 | 105.0% | 100.0% | 100.0% | 100.0% |
| HOLLY HILL | P | 10/01/2020 | N | After | 12,384,754 | 9,791,400 | 543,998 | 2,615,038 | 12,950,436 | 95.6% | 100.0% | 100.0% | 78.4% |
| 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% |
| HOLLYWOOD | F | 10/01/2021 | N | After | 337,449,107 | 411,068,051 | 11,237,365 | 26,716,511 | 449,021,927 | 75.2% | 82.1% | 0.0% | 0.0% |
| HOLLYWOOD | F | 10/01/2020 | N | After | 275,523,207 | 392,813,165 | 10,467,553 | 26,687,998 | 429,968,716 | 64.1% | 70.1% | 0.0% | 0.0% |
| 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 | G | 10/01/2021 | N | After | 435,107,595 | 504,927,472 | 23,525,448 | 77,930,778 | 606,383,698 | 71.8% | 86.2% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2020 | N | After | 369,685,845 | 474,876,826 | 23,086,919 | 72,466,297 | 570,430,042 | 64.8% | 77.8% | 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 | P | 10/01/2021 | N | None | 408,334,597 | 496,670,800 | 15,054,085 | 48,752,737 | 560,477,622 | 72.9% | 82.2% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2020 | N | None | 338,473,036 | 479,555,612 | 14,285,412 | 46,162,893 | 540,003,917 | 62.7% | 70.6% | 0.0% | 0.0% |
| HOLLYWOOD | P | 10/01/2019 | N | None | 318,199,892 | 457,028,636 | 14,280,714 | 50,054,701 | 521,364,051 | 61.0% | 69.6% | 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% |
| HOLMES BEACH | P | 10/01/2021 | N | After | 11,952,522 | 8,083,492 | 390,003 | 1,610,371 | 10,083,866 | 118.5% | 100.0% | 100.0% | 100.0% |
| HOLMES BEACH | P | 10/01/2020 | N | After | 10,302,250 | 8,084,137 | 322,351 | 1,163,763 | 9,570,251 | 107.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| HOMESTEAD | F | 01/01/2021 | N | After | 7,831,145 | 7,897,581 | 0 | 0 | 7,897,581 | 99.2% | 99.2% | 0.0% | 0.0% |
| 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 | P | 10/01/2021 | N | After | 124,307,392 | 84,291,090 | 6,470,502 | 36,538,101 | 127,299,693 | 97.6% | 100.0% | 100.0% | 91.8% |
| HOMESTEAD | P | 10/01/2020 | N | None | 104,376,250 | 79,866,800 | 6,043,573 | 31,269,849 | 117,180,222 | 89.1% | 100.0% | 100.0% | 59.1% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| HOMESTEAD | P | 10/01/2017 | 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 - General & Hospital | G | 10/01/2021 | N | None | 105,508,555 | 61,422,659 | 4,534,708 | 26,048,387 | 92,005,754 | 114.7% | 100.0% | 100.0% | 100.0% |
| HOMESTEAD - General & Hospital | G | 10/01/2020 | N | After | 91,142,842 | 59,571,782 | 4,701,167 | 26,396,211 | 90,669,160 | 100.5% | 100.0% | 100.0% | 100.0% |
| 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% |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2022 | N | None | 5,896,492 | 4,624,515 | 0 | 285,662 | 4,910,177 | 120.1% | 100.0% | 0.0% | 100.0% |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2020 | N | After | 4,914,056 | 4,485,133 | 0 | 241,124 | 4,726,257 | 104.0% | 100.0% | 0.0% | 100.0% |
| 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 - Old Elected | G | 01/01/2022 | N | None | 3,888,434 | 2,828,506 | 0 | 56,194 | 2,884,700 | 134.8% | 100.0% | 0.0% | 100.0% |
| HOMESTEAD - Old Elected | G | 01/01/2020 | N | After | 3,488,818 | 2,781,948 | 0 | 0 | 2,781,948 | 125.4% | 100.0% | 0.0% | 100.0% |
| 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% |
| HOWEY-IN-THE-HILLS | P | 10/01/2020 | N | None | 1,917,753 | 756,553 | 0 | 830,695 | 1,587,248 | 120.8% | 100.0% | 0.0% | 100.0% |
| 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% |
| INDIALANTIC | G | 10/01/2021 | N | None | 1,974,504 | 1,224,880 | 0 | 541,318 | 1,766,198 | 111.8% | 100.0% | 0.0% | 100.0% |
| INDIALANTIC | G | 10/01/2020 | N | None | 1,646,781 | 1,483,519 | 0 | 439,458 | 1,922,977 | 85.6% | 100.0% | 0.0% | 37.2% |
| 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 | PF | 10/01/2021 | N | After | 10,982,298 | 7,040,282 | 407,368 | 1,982,437 | 9,430,087 | 116.5% | 100.0% | 100.0% | 100.0% |
| INDIALANTIC | PF | 10/01/2020 | N | After | 9,379,825 | 7,078,590 | 360,798 | 1,634,199 | 9,073,587 | 103.4% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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% |
| INDIAN HARBOUR BEACH | P | 10/01/2021 | N | None | 14,036,422 | 9,872,686 | 555,936 | 2,709,685 | 13,138,307 | 106.8% | 100.0% | 100.0% | 100.0% |
| INDIAN HARBOUR BEACH | P | 10/01/2020 | N | After | 11,864,190 | 9,256,288 | 525,190 | 2,651,507 | 12,432,985 | 95.4% | 100.0% | 100.0% | 78.5% |
| 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 (SUPP) | P | 10/01/2021 | N | None | 352,890 | 280,736 | 0 | 123,381 | 404,117 | 87.3% | 100.0% | 0.0% | 58.5% |
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2020 | N | None | 356,480 | 276,824 | 0 | 120,483 | 397,307 | 89.7% | 100.0% | 0.0% | 66.1% |
| 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% |
| 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 RIVER SHORES | G | 10/01/2021 | N | None | 1,530,370 | 636,914 | 0 | 506,536 | 1,143,450 | 133.8% | 100.0% | 0.0% | 100.0% |
| INDIAN RIVER SHORES | G | 10/01/2020 | N | None | 1,251,548 | 657,145 | 0 | 447,558 | 1,104,703 | 113.3% | 100.0% | 0.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | None | 19,682,174 | 15,590,128 | 557,298 | 1,000,178 | 17,147,604 | 114.8% | 100.0% | 100.0% | 100.0% |
| INDIAN RIVER SHORES | PF | 10/01/2020 | N | After | 18,419,808 | 15,315,866 | 630,109 | 1,219,151 | 17,165,126 | 107.3% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 SHORES | P | 10/01/2019 | N | After | 3,725,211 | 2,590,700 | 0 | 297,064 | 2,887,764 | 129.0% | 100.0% | 0.0% | 100.0% |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2021 | N | None | 971,929,161 | 289,167,928 | 4,353,470 | 461,184,321 | 754,705,719 | 128.8% | 100.0% | 100.0% | 100.0% |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2020 | N | None | 853,238,960 | 262,338,565 | 4,296,520 | 429,884,312 | 696,519,397 | 122.5% | 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% |
| JACKSONVILLE | CO | 10/01/2021 | N | None | 297,259,000 | 372,151,240 | 19,147,162 | 88,645,521 | 479,943,923 | 61.9% | 79.9% | 0.0% | 0.0% |
| JACKSONVILLE | CO | 10/01/2020 | N | None | 239,847,000 | 337,160,271 | 19,159,438 | 82,401,358 | 438,721,067 | 54.7% | 71.1% | 0.0% | 0.0% |
| 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 | G | 10/01/2021 | N | None | 2,299,661,000 | 2,449,445,816 | 202,949,998 | 604,123,247 | 3,256,519,061 | 70.6% | 93.9% | 0.0% | 0.0% |
| JACKSONVILLE | G | 10/01/2020 | N | None | 2,005,459,000 | 2,326,514,518 | 201,767,643 | 579,466,002 | 3,107,748,163 | 64.5% | 86.2% | 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% |
| 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 | PF | 10/01/2021 | N | After | 2,487,628,465 | 3,468,841,718 | 126,675,159 | 851,308,496 | 4,446,825,373 | 55.9% | 71.7% | 0.0% | 0.0% |
| JACKSONVILLE | PF | 10/01/2020 | N | After | 2,054,799,648 | 3,155,712,057 | 125,887,582 | 812,817,534 | 4,094,417,173 | 50.2% | 65.1% | 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 BEACH | F | 10/01/2021 | N | After | 18,196,218 | 9,495,429 | 2,447,986 | 5,891,351 | 17,834,766 | 102.0% | 100.0% | 100.0% | 100.0% |
| JACKSONVILLE BEACH | F | 10/01/2020 | N | After | 15,276,169 | 9,466,639 | 2,217,918 | 4,828,930 | 16,513,487 | 92.5% | 100.0% | 100.0% | 74.4% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| JACKSONVILLE BEACH | 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 | G | 10/01/2021 | N | None | 69,890,527 | 47,632,532 | 10,904,844 | 13,168,021 | 71,705,397 | 97.5% | 100.0% | 100.0% | 86.2% |
| JACKSONVILLE BEACH | G | 10/01/2020 | N | After | 60,578,014 | 44,927,792 | 10,759,553 | 13,930,101 | 69,617,446 | 87.0% | 100.0% | 100.0% | 35.1% |
| 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 | P | 10/01/2021 | N | None | 31,982,965 | 13,668,229 | 4,753,209 | 9,176,411 | 27,597,849 | 115.9% | 100.0% | 100.0% | 100.0% |
| JACKSONVILLE BEACH | P | 10/01/2020 | N | After | 26,848,519 | 12,342,211 | 4,520,523 | 8,819,828 | 25,682,562 | 104.5% | 100.0% | 100.0% | 100.0% |
| 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 PF SENIOR STAFF | G | 10/01/2021 | N | After | 4,605,550 | 4,747,775 | 0 | 0 | 4,747,775 | 97.0% | 97.0% | 0.0% | 0.0% |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2020 | N | After | 4,077,179 | 4,586,780 | 0 | 0 | 4,586,780 | 88.9% | 88.9% | 0.0% | 0.0% |
| 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% |
| JUPITER | P | 10/01/2021 | N | None | 108,292,642 | 71,983,645 | 7,051,746 | 19,603,875 | 98,639,266 | 109.8% | 100.0% | 100.0% | 100.0% |
| JUPITER | P | 10/01/2020 | N | None | 90,326,773 | 60,981,542 | 7,833,314 | 22,578,233 | 91,393,089 | 98.8% | 100.0% | 100.0% | 95.3% |
| 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 ISLAND | GPF | 10/01/2021 | N | None | 11,478,374 | 12,311,036 | 0 | 474,437 | 12,785,473 | 89.8% | 93.2% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| JUPITER ISLAND | GPF | 10/01/2020 | N | None | 10,009,720 | 12,447,684 | 0 | 497,225 | 12,944,909 | 77.3% | 80.4% | 0.0% | 0.0% |
| 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% |
| KEY BISCAYNE | PF | 10/01/2021 | N | After | 58,790,538 | 42,615,707 | 3,852,008 | 6,109,001 | 52,576,716 | 111.8% | 100.0% | 100.0% | 100.0% |
| KEY BISCAYNE | PF | 10/01/2020 | N | After | 48,521,804 | 39,358,483 | 3,885,564 | 6,370,123 | 49,614,170 | 97.8% | 100.0% | 100.0% | 82.9% |
| 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 WEST | G | 10/01/2020 | N | None | 61,556,356 | 33,338,005 | 708,292 | 18,451,836 | 52,498,133 | 117.3% | 100.0% | 100.0% | 100.0% |
| KEY WEST | G | 10/01/2019 | N | After | 57,413,267 | 33,029,223 | 669,025 | 17,353,169 | 51,051,417 | 112.5% | 100.0% | 100.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | None | 146,642,077 | 79,276,589 | 7,749,797 | 33,725,690 | 120,752,076 | 121.4% | 100.0% | 100.0% | 100.0% |
| KEY WEST | PF | 10/01/2020 | N | None | 123,908,289 | 73,567,547 | 7,420,785 | 35,221,837 | 116,210,169 | 106.6% | 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 HOUSING | G | 01/01/2022 | N | None | 15,495,155 | 10,293,558 | 0 | 3,261,377 | 13,554,935 | 114.3% | 100.0% | 0.0% | 100.0% |
| KEY WEST HOUSING | G | 01/01/2021 | N | After | 13,720,128 | 9,352,776 | 0 | 2,756,299 | 12,109,075 | 113.3% | 100.0% | 0.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 01/01/2018 | 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 UTILITY | G | 01/01/2022 | N | None | 131,229,229 | 98,132,177 | 0 | 23,880,760 | 122,012,937 | 107.6% | 100.0% | 0.0% | 100.0% |
| KEY WEST UTILITY | G | 01/01/2021 | N | None | 116,596,633 | 94,867,306 | 0 | 23,922,818 | 118,790,124 | 98.2% | 100.0% | 0.0% | 90.8% |
| KEY WEST UTILITY | G | 01/01/2020 | N | None | 104,325,620 | 89,770,516 | 0 | 25,457,934 | 115,228,450 | 90.5% | 100.0% | 0.0% | 57.2% |
| 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% |
| KISSIMMEE | F | 10/01/2021 | N | After | 51,380,235 | 40,760,374 | 946,224 | 12,497,720 | 54,204,318 | 94.8% | 100.0% | 100.0% | 77.4% |
| KISSIMMEE | F | 10/01/2020 | N | After | 44,688,139 | 38,376,736 | 823,325 | 11,864,541 | 51,064,602 | 87.5% | 100.0% | 100.0% | 46.3% |
| 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 | G | 10/01/2021 | N | After | 159,446,639 | 92,931,360 | 7,276,025 | 44,980,122 | 145,187,507 | 109.8% | 100.0% | 100.0% | 100.0% |
| KISSIMMEE | G | 10/01/2020 | N | After | 133,328,986 | 84,020,369 | 7,291,807 | 43,703,027 | 135,015,203 | 98.8% | 100.0% | 100.0% | 96.1% |
| 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 | P | 10/01/2021 | N | After | 86,607,178 | 58,810,882 | 2,712,761 | 20,196,708 | 81,720,351 | 106.0% | 100.0% | 100.0% | 100.0% |
| KISSIMMEE | P | 10/01/2020 | N | After | 73,178,697 | 55,668,872 | 2,518,378 | 17,997,372 | 76,184,622 | 96.1% | 100.0% | 100.0% | 83.3% |
| 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 UTILITY AUTHORITY | G | 10/01/2021 | N | After | 127,842,866 | 76,764,947 | 2,308,083 | 35,614,853 | 114,687,883 | 111.5% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2020 | N | After | 109,522,281 | 76,211,330 | 2,101,987 | 32,454,308 | 110,767,625 | 98.9% | 100.0% | 100.0% | 96.2% |
| 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% |
| 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% |
| LABELLE | F | 10/01/2021 | N | None | 2,057,063 | 539,769 | 0 | 220,797 | 760,566 | 270.5% | 100.0% | 0.0% | 100.0% |
| LABELLE | F | 10/01/2020 | N | None | 1,757,750 | 597,269 | 0 | 210,109 | 807,378 | 217.7% | 100.0% | 0.0% | 100.0% |
| LABELLE | F | 10/01/2019 | N | None | 1,832,405 | 578,029 | 0 | 161,320 | 739,349 | 247.8% | 100.0% | 0.0% | 100.0% |
| 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% |
| LADY LAKE | P | 10/01/2021 | N | After | 11,604,408 | 5,399,317 | 468,518 | 2,927,563 | 8,795,398 | 131.9% | 100.0% | 100.0% | 100.0% |
| LADY LAKE | P | 10/01/2020 | N | After | 9,667,084 | 3,957,140 | 572,627 | 2,909,180 | 7,438,947 | 130.0% | 100.0% | 100.0% | 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% |
| LAKE ALFRED | G | 10/01/2021 | N | None | 6,618,051 | 3,437,148 | 584,983 | 1,022,841 | 5,044,972 | 131.2% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | G | 10/01/2020 | N | After | 5,562,117 | 3,463,106 | 532,384 | 862,862 | 4,858,352 | 114.5% | 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 | PF | 10/01/2021 | N | None | 5,832,511 | 2,139,400 | 314,834 | 2,085,985 | 4,540,219 | 128.5% | 100.0% | 100.0% | 100.0% |
| LAKE ALFRED | PF | 10/01/2020 | N | After | 4,873,300 | 1,888,220 | 303,635 | 2,030,240 | 4,222,095 | 115.4% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE ALFRED | PF | 10/01/2017 | N | After | 3,999,163 | 1,326,336 | 266,166 | 1,749,665 | 3,342,167 | 119.7% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | F | 10/01/2021 | N | None | 12,713,399 | 9,826,231 | 252,594 | 790,779 | 10,869,604 | 117.0% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | F | 10/01/2020 | N | None | 10,612,962 | 8,946,486 | 297,783 | 1,202,004 | 10,446,273 | 101.6% | 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 | G | 10/01/2021 | N | None | 26,272,756 | 19,839,846 | 195,624 | 2,836,852 | 22,872,322 | 114.9% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | G | 10/01/2020 | N | None | 22,374,695 | 19,837,918 | 183,397 | 2,229,077 | 22,250,392 | 100.6% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | After | 20,521,269 | 12,779,904 | 462,033 | 1,609,921 | 14,851,858 | 138.2% | 100.0% | 100.0% | 100.0% |
| LAKE CITY | P | 10/01/2020 | N | After | 17,968,329 | 11,662,825 | 480,319 | 1,844,245 | 13,987,389 | 128.5% | 100.0% | 100.0% | 100.0% |
| 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 HELEN | P | 10/01/2021 | N | None | 1,608,873 | 513,647 | 18,693 | 523,245 | 1,055,585 | 152.4% | 100.0% | 100.0% | 100.0% |
| LAKE HELEN | P | 10/01/2020 | N | None | 1,356,324 | 518,636 | 16,426 | 433,130 | 968,192 | 140.1% | 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 MARY | F | 10/01/2021 | N | None | 26,001,226 | 12,213,427 | 1,881,884 | 8,004,039 | 22,099,350 | 117.7% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE MARY | F | 10/01/2020 | N | After | 21,532,556 | 9,890,581 | 1,943,888 | 8,439,463 | 20,273,932 | 106.2% | 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 | P | 10/01/2021 | N | After | 30,221,617 | 13,003,797 | 1,304,389 | 8,359,310 | 22,667,496 | 133.3% | 100.0% | 100.0% | 100.0% |
| LAKE MARY | P | 10/01/2020 | N | After | 24,677,390 | 12,315,329 | 1,202,239 | 6,971,211 | 20,488,779 | 120.4% | 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 PARK (RETIRED) | P | 10/01/2021 | N | After | 1,451,528 | 1,156,517 | 0 | 0 | 1,156,517 | 125.5% | 100.0% | 0.0% | 100.0% |
| LAKE PARK (RETIRED) | P | 10/01/2020 | N | After | 1,272,816 | 1,181,769 | 0 | 0 | 1,181,769 | 107.7% | 100.0% | 0.0% | 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 WALES | F | 10/01/2021 | N | None | 11,198,785 | 8,996,816 | 771,846 | 3,248,295 | 13,016,957 | 86.0% | 100.0% | 100.0% | 44.0% |
| LAKE WALES | F | 10/01/2020 | N | After | 9,350,711 | 6,413,397 | 849,028 | 4,854,787 | 12,117,212 | 77.2% | 100.0% | 100.0% | 43.0% |
| 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 | G | 10/01/2021 | N | None | 13,944,526 | 7,917,644 | 1,526,887 | 3,442,550 | 12,887,081 | 108.2% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | G | 10/01/2020 | N | After | 11,885,476 | 7,626,409 | 1,443,829 | 3,164,050 | 12,234,288 | 97.1% | 100.0% | 100.0% | 89.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE WALES | G | 10/01/2018 | 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 | P | 10/01/2021 | N | After | 18,867,636 | 10,745,165 | 1,088,206 | 5,625,662 | 17,459,033 | 108.1% | 100.0% | 100.0% | 100.0% |
| LAKE WALES | P | 10/01/2020 | N | After | 15,901,824 | 9,038,811 | 1,243,038 | 6,433,999 | 16,715,848 | 95.1% | 100.0% | 100.0% | 87.3% |
| 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 WORTH BEACH | F | 10/01/2021 | N | After | 58,949,730 | 64,963,256 | 311,844 | 1,473,235 | 66,748,335 | 88.3% | 90.7% | 0.0% | 0.0% |
| LAKE WORTH BEACH | F | 10/01/2020 | N | After | 50,872,211 | 63,519,445 | 444,983 | 2,326,796 | 66,291,224 | 76.7% | 80.1% | 0.0% | 0.0% |
| LAKE WORTH BEACH | 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 BEACH | 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 BEACH | 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 BEACH | 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 BEACH | 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 BEACH | 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 BEACH | P | 10/01/2021 | N | After | 41,545,013 | 48,525,033 | 783,598 | 4,675,710 | 53,984,341 | 77.0% | 85.6% | 0.0% | 0.0% |
| LAKE WORTH BEACH | P | 10/01/2020 | N | After | 36,365,069 | 47,971,359 | 756,717 | 4,473,083 | 53,201,159 | 68.4% | 75.8% | 0.0% | 0.0% |
| LAKE WORTH BEACH | 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 BEACH | 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 BEACH | 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% |
| LAKELAND | F | 10/01/2021 | N | After | 133,853,839 | 67,397,395 | 11,956,703 | 33,689,370 | 113,043,468 | 118.4% | 100.0% | 100.0% | 100.0% |
| LAKELAND | F | 10/01/2020 | N | After | 111,310,507 | 66,202,420 | 11,122,765 | 27,964,437 | 105,289,622 | 105.7% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKELAND | F | 10/01/2019 | 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 | G | 10/01/2021 | N | After | 749,210,827 | 574,697,301 | 54,661,808 | 101,420,006 | 730,779,115 | 102.5% | 100.0% | 100.0% | 100.0% |
| LAKELAND | G | 10/01/2020 | N | After | 613,339,895 | 523,523,616 | 58,517,173 | 105,202,919 | 687,243,708 | 89.2% | 100.0% | 100.0% | 29.8% |
| 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 | P | 10/01/2021 | N | After | 183,147,131 | 123,846,409 | 18,228,681 | 27,353,554 | 169,428,644 | 108.1% | 100.0% | 100.0% | 100.0% |
| LAKELAND | P | 10/01/2020 | N | After | 155,413,783 | 113,256,556 | 18,023,952 | 22,544,918 | 153,825,426 | 101.0% | 100.0% | 100.0% | 100.0% |
| 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% |
| LANTANA | F | 09/30/2021 | N | After | 57,017,360 | 43,692,636 | 297,787 | 10,628,199 | 54,618,622 | 104.4% | 100.0% | 100.0% | 100.0% |
| LANTANA | F | 09/30/2020 | N | After | 48,369,587 | 37,684,412 | 369,736 | 12,364,202 | 50,418,350 | 95.9% | 100.0% | 100.0% | 83.4% |
| 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 | P | 10/01/2021 | N | After | 22,666,685 | 13,356,022 | 1,051,573 | 7,560,513 | 21,968,108 | 103.2% | 100.0% | 100.0% | 100.0% |
| LANTANA | P | 10/01/2020 | N | After | 18,254,594 | 11,262,614 | 1,037,648 | 7,581,112 | 19,881,374 | 91.8% | 100.0% | 100.0% | 78.5% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LARGO | PF | 10/01/2021 | N | None | 184,430,955 | 138,227,619 | 9,932,889 | 47,444,099 | 195,604,607 | 94.3% | 100.0% | 100.0% | 76.4% |
| LARGO | PF | 10/01/2020 | N | After | 158,353,001 | 133,102,972 | 9,107,121 | 45,412,473 | 187,622,566 | 84.4% | 100.0% | 100.0% | 35.5% |
| 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% |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2020 | N | None | 2,841,139 | 1,348,904 | 71,806 | 568,276 | 1,988,986 | 142.8% | 100.0% | 100.0% | 100.0% |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2019 | N | After | 2,383,029 | 1,207,194 | 67,028 | 542,070 | 1,816,292 | 131.2% | 100.0% | 100.0% | 100.0% |
| 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% |
| LAUDERHILL | F | 10/01/2021 | N | None | 115,038,531 | 74,594,189 | 13,123,576 | 19,265,877 | 106,983,642 | 107.5% | 100.0% | 100.0% | 100.0% |
| LAUDERHILL | F | 10/01/2020 | N | None | 96,487,703 | 73,761,078 | 11,783,740 | 16,139,954 | 101,684,772 | 94.9% | 100.0% | 100.0% | 67.8% |
| 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 | G | 10/01/2021 | N | After | 36,056,162 | 22,625,281 | 3,557,650 | 6,325,640 | 32,508,571 | 110.9% | 100.0% | 100.0% | 100.0% |
| LAUDERHILL | G | 10/01/2020 | N | After | 29,567,644 | 21,577,183 | 3,398,927 | 5,859,341 | 30,835,451 | 95.9% | 100.0% | 100.0% | 78.4% |
| LAUDERHILL | G | 10/01/2019 | N | After | 27,552,632 | 20,768,046 | 3,287,899 | 5,820,598 | 29,876,543 | 92.2% | 100.0% | 100.0% | 60.1% |
| 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 | P | 10/01/2021 | N | None | 93,487,962 | 62,847,952 | 7,714,877 | 21,533,183 | 92,096,012 | 101.5% | 100.0% | 100.0% | 100.0% |
| LAUDERHILL | P | 10/01/2020 | N | None | 76,712,972 | 56,870,980 | 7,482,896 | 20,740,852 | 85,094,728 | 90.2% | 100.0% | 100.0% | 59.6% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 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 (C&M) | G | 10/01/2021 | N | None | 45,920,185 | 36,931,916 | 3,562,597 | 14,956,819 | 55,451,332 | 82.8% | 100.0% | 100.0% | 36.3% |
| LAUDERHILL (C&M) | G | 10/01/2020 | N | None | 36,458,133 | 31,198,547 | 3,754,795 | 13,591,346 | 48,544,688 | 75.1% | 100.0% | 100.0% | 11.1% |
| 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% |
| LEESBURG | F | 10/01/2021 | N | None | 26,561,799 | 14,498,489 | 1,860,490 | 8,653,239 | 25,012,218 | 106.2% | 100.0% | 100.0% | 100.0% |
| LEESBURG | F | 10/01/2020 | N | None | 22,355,440 | 14,007,594 | 1,844,913 | 7,073,509 | 22,926,016 | 97.5% | 100.0% | 100.0% | 91.9% |
| 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 | G | 10/01/2021 | N | None | 44,093,213 | 32,261,897 | 0 | 8,988,624 | 41,250,521 | 106.9% | 100.0% | 0.0% | 100.0% |
| LEESBURG | G | 10/01/2020 | N | After | 38,012,494 | 33,062,909 | 0 | 8,678,713 | 41,741,622 | 91.1% | 100.0% | 0.0% | 57.0% |
| 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 | P | 10/01/2021 | N | After | 29,322,935 | 15,911,544 | 2,608,318 | 7,033,073 | 25,552,935 | 114.8% | 100.0% | 100.0% | 100.0% |
| LEESBURG | P | 10/01/2020 | N | After | 24,313,377 | 13,312,163 | 2,636,707 | 7,136,459 | 23,085,329 | 105.3% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LIGHTHOUSE POINT | PF | 10/01/2021 | N | None | 31,893,070 | 24,145,685 | 0 | 0 | 24,145,685 | 132.1% | 100.0% | 0.0% | 100.0% |
| LIGHTHOUSE POINT | PF | 10/01/2020 | N | None | 27,552,506 | 24,221,043 | 0 | 0 | 24,221,043 | 113.8% | 100.0% | 0.0% | 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% |
| LIVE OAK | F | 10/01/2020 | N | After | 1,619,625 | 1,931,575 | 0 | 0 | 1,931,575 | 83.8% | 83.8% | 0.0% | 0.0% |
| 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% |
| LONGBOAT KEY | F | 10/01/2021 | N | None | 24,093,029 | 30,232,703 | 359,931 | 1,997,662 | 32,590,296 | 73.9% | 79.7% | 0.0% | 0.0% |
| LONGBOAT KEY | F | 10/01/2020 | N | After | 20,088,426 | 30,175,236 | 359,931 | 1,928,212 | 32,463,379 | 61.9% | 66.6% | 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 | G | 10/01/2021 | N | None | 13,140,864 | 11,284,513 | 498,883 | 2,438,476 | 14,221,872 | 92.4% | 100.0% | 100.0% | 55.7% |
| LONGBOAT KEY | G | 10/01/2020 | N | After | 11,400,464 | 11,446,209 | 498,883 | 2,213,166 | 14,158,258 | 80.5% | 99.6% | 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 | P | 10/01/2021 | N | None | 9,049,790 | 11,583,140 | 157,119 | 226,232 | 11,966,491 | 75.6% | 78.1% | 0.0% | 0.0% |
| LONGBOAT KEY | P | 10/01/2020 | N | After | 7,763,991 | 11,540,769 | 193,761 | 251,705 | 11,986,235 | 64.8% | 67.3% | 0.0% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2017 | N | None | 7,084,977 | 11,329,915 | 379,050 | 517,143 | 12,226,108 | 57.9% | 62.5% | 0.0% | 0.0% |
| LONGWOOD | PF | 10/01/2021 | N | None | 27,268,117 | 10,038,486 | 0 | 11,615,390 | 21,653,876 | 125.9% | 100.0% | 0.0% | 100.0% |
| LONGWOOD | PF | 10/01/2020 | N | None | 22,028,741 | 9,213,053 | 0 | 9,214,476 | 18,427,529 | 119.5% | 100.0% | 0.0% | 100.0% |
| 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% |
| LYNN HAVEN | F | 10/01/2021 | N | None | 9,548,778 | 4,603,129 | 387,763 | 2,689,796 | 7,680,688 | 124.3% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | F | 10/01/2020 | N | After | 7,881,813 | 4,374,447 | 347,453 | 2,230,113 | 6,952,013 | 113.4% | 100.0% | 100.0% | 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 | G | 10/01/2021 | N | None | 23,233,884 | 14,240,274 | 1,100,604 | 4,984,278 | 20,325,156 | 114.3% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | G | 10/01/2020 | N | After | 19,454,204 | 12,767,255 | 1,148,612 | 5,316,682 | 19,232,549 | 101.2% | 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 | P | 10/01/2021 | N | None | 12,883,955 | 6,478,227 | 413,148 | 2,275,586 | 9,166,961 | 140.5% | 100.0% | 100.0% | 100.0% |
| LYNN HAVEN | P | 10/01/2020 | N | After | 10,823,576 | 6,032,863 | 408,815 | 2,371,867 | 8,813,545 | 122.8% | 100.0% | 100.0% | 100.0% |
| 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% |
| MADISON | PF | 10/01/2021 | N | After | 6,752,477 | 4,934,667 | 332,670 | 1,359,776 | 6,627,113 | 101.9% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2020 | N | After | 5,720,498 | 4,666,891 | 301,498 | 1,219,394 | 6,187,783 | 92.4% | 100.0% | 100.0% | 61.7% |
| 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 | 10/01/2021 | N | None | 42,623,532 | 29,855,696 | 2,847,807 | 10,602,801 | 43,306,304 | 98.4% | 100.0% | 100.0% | 93.6% |
| MAITLAND | PF | 10/01/2020 | N | After | 35,830,478 | 27,746,852 | 2,744,355 | 10,365,566 | 40,856,773 | 87.7% | 100.0% | 100.0% | 51.5% |
| 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% |
| MANALAPAN | GP | 10/01/2020 | N | None | 2,377,962 | 0 | 1,807,993 | 1,000,711 | 2,808,704 | 84.7% | 100.0% | 100.0% | 57.0% |
| 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 | 10/01/2020 | N | None | 10,785,528 | 1,464,595 | 0 | 5,284,034 | 6,748,629 | 159.8% | 100.0% | 0.0% | 100.0% |
| MARATHON | F | 10/01/2019 | N | None | 9,899,791 | 837,791 | 595,350 | 3,829,315 | 5,262,456 | 188.1% | 100.0% | 100.0% | 100.0% |
| 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% |
| MARCO ISLAND | F | 10/01/2021 | N | After | 29,594,247 | 13,013,171 | 212,917 | 7,706,727 | 20,932,815 | 141.4% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | F | 10/01/2020 | N | After | 25,198,827 | 9,581,457 | 220,310 | 8,814,601 | 18,616,368 | 135.4% | 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 | P | 10/01/2021 | N | None | 22,457,056 | 14,343,944 | 209,506 | 4,834,160 | 19,387,610 | 115.8% | 100.0% | 100.0% | 100.0% |
| MARCO ISLAND | P | 10/01/2020 | N | After | 18,877,200 | 9,661,375 | 321,025 | 7,113,938 | 17,096,338 | 110.4% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MARCO ISLAND | P | 10/01/2017 | N | After | 14,674,942 | 5,369,368 | 487,186 | 6,656,063 | 12,512,617 | 117.3% | 100.0% | 100.0% | 100.0% |
| MARIANNA | F | 10/01/2020 | N | None | 4,278,250 | 2,179,970 | 0 | 369,017 | 2,548,987 | 167.8% | 100.0% | 0.0% | 100.0% |
| 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 | 10/01/2020 | N | None | 5,530,931 | 2,066,533 | 0 | 734,799 | 2,801,332 | 197.4% | 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 | 07/01/2019 | N | None | 8,400,010 | 8,060,244 | 0 | 0 | 8,060,244 | 104.2% | 100.0% | 0.0% | 100.0% |
| MARTIN COUNTY | ERP | 07/01/2018 | N | None | 8,585,496 | 8,122,885 | 0 | 0 | 8,122,885 | 105.7% | 100.0% | 0.0% | 100.0% |
| MEDLEY | P | 10/01/2021 | N | None | 35,646,537 | 20,092,251 | 1,214,665 | 6,998,756 | 28,305,672 | 125.9% | 100.0% | 100.0% | 100.0% |
| MEDLEY | P | 10/01/2020 | N | After | 29,377,893 | 18,410,044 | 1,183,167 | 6,805,484 | 26,398,695 | 111.3% | 100.0% | 100.0% | 100.0% |
| 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% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2021 | N | None | 30,352,003 | 14,558,239 | 0 | 12,309,255 | 26,867,494 | 113.0% | 100.0% | 0.0% | 100.0% |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2020 | N | After | 25,106,130 | 13,799,634 | 0 | 11,349,697 | 25,149,331 | 99.8% | 100.0% | 0.0% | 99.6% |
| 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% |
| MELBOURNE | F | 10/01/2021 | N | None | 85,459,049 | 63,481,207 | 5,030,821 | 23,985,402 | 92,497,430 | 92.4% | 100.0% | 100.0% | 70.7% |
| MELBOURNE | F | 10/01/2020 | N | None | 74,290,140 | 61,313,838 | 4,781,630 | 23,029,728 | 89,125,196 | 83.4% | 100.0% | 100.0% | 35.6% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MELBOURNE | P | 10/01/2021 | N | None | 109,958,278 | 79,961,921 | 4,451,714 | 17,275,609 | 101,689,244 | 108.1% | 100.0% | 100.0% | 100.0% |
| MELBOURNE | P | 10/01/2020 | N | After | 94,418,939 | 79,575,386 | 4,172,184 | 17,240,357 | 100,987,927 | 93.5% | 100.0% | 100.0% | 61.9% |
| 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 [G] | G | 10/01/2021 | N | None | 8,959,773 | 5,957,824 | 0 | 231,997 | 6,189,821 | 144.8% | 100.0% | 0.0% | 100.0% |
| MELBOURNE [G] | G | 10/01/2020 | N | After | 7,964,038 | 6,069,919 | 0 | 201,327 | 6,271,246 | 127.0% | 100.0% | 0.0% | 100.0% |
| MELBOURNE [G] | 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] | 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] | 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] - SPECIAL RISK | G | 10/01/2021 | N | None | 1,900,016 | 1,649,241 | 0 | 0 | 1,649,241 | 115.2% | 100.0% | 0.0% | 100.0% |
| MELBOURNE [G] - SPECIAL RISK | G | 10/01/2020 | N | After | 1,621,181 | 769,170 | 0 | 628,956 | 1,398,126 | 116.0% | 100.0% | 0.0% | 100.0% |
| MELBOURNE [G] - 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 [G] - 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 [G] - 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% |
| MELBOURNE BEACH | P | 10/01/2021 | N | After | 4,662,740 | 2,405,862 | 233,853 | 1,758,628 | 4,398,343 | 106.0% | 100.0% | 100.0% | 100.0% |
| MELBOURNE BEACH | P | 10/01/2020 | N | After | 3,755,659 | 2,410,230 | 206,451 | 1,375,853 | 3,992,534 | 94.1% | 100.0% | 100.0% | 82.8% |
| 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% |
| MIAMI - ELECTED | G | 01/01/2021 | N | None | 8,307,061 | 9,477,867 | 0 | 1,439,980 | 10,917,847 | 76.1% | 87.6% | 0.0% | 0.0% |
| MIAMI - ELECTED | G | 01/01/2020 | N | None | 7,925,356 | 9,600,261 | 0 | 1,322,219 | 10,922,480 | 72.6% | 82.6% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 - 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 - FIPO | PF | 10/01/2021 | N | None | 1,306,437,051 | 1,676,717,917 | 112,212,938 | 367,977,048 | 2,156,907,903 | 60.6% | 77.9% | 0.0% | 0.0% |
| MIAMI - FIPO | PF | 10/01/2020 | N | None | 1,302,013,988 | 1,614,320,140 | 120,229,346 | 280,980,647 | 2,015,530,133 | 64.6% | 80.7% | 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 (STAFF) | G | 10/01/2021 | N | None | 4,330,583 | 1,251,230 | 537,877 | 1,056,040 | 2,845,147 | 152.2% | 100.0% | 100.0% | 100.0% |
| MIAMI - FIPO (STAFF) | G | 10/01/2020 | N | None | 3,569,682 | 1,313,334 | 334,658 | 1,144,718 | 2,792,710 | 127.8% | 100.0% | 100.0% | 100.0% |
| 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 COLA (RETIRED) | PF | 01/01/2022 | N | None | 477,331,528 | 357,643,075 | 0 | 27,150,709 | 384,793,784 | 124.0% | 100.0% | 0.0% | 100.0% |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2021 | N | None | 416,022,492 | 344,902,080 | 0 | 31,534,032 | 376,436,112 | 110.5% | 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 - GESE | GS | 10/01/2021 | N | None | 933,467,916 | 790,358,991 | 137,761,212 | 132,328,074 | 1,060,448,277 | 88.0% | 100.0% | 100.0% | 4.0% |
| MIAMI - GESE | GS | 10/01/2020 | N | None | 774,433,922 | 758,845,361 | 135,379,038 | 142,942,502 | 1,037,166,901 | 74.7% | 100.0% | 11.5% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MIAMI - GESE (EXCESS) | GS | 10/01/2021 | N | None | 0 | 2,739,915 | 0 | 0 | 2,739,915 | .0% | 0.0% | 0.0% | 0.0% |
| MIAMI - GESE (EXCESS) | GS | 10/01/2020 | N | None | 0 | 4,244,057 | 0 | 0 | 4,244,057 | .0% | 0.0% | 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 (STAFF) | GS | 10/01/2021 | N | None | 5,911,391 | 4,673,914 | 387,294 | 659,831 | 5,721,039 | 103.3% | 100.0% | 100.0% | 100.0% |
| MIAMI - GESE (STAFF) | GS | 10/01/2020 | N | None | 4,814,603 | 4,570,649 | 329,021 | 540,260 | 5,439,930 | 88.5% | 100.0% | 74.1% | 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 - OFF-STREET PARKING | G | 10/01/2021 | N | None | 27,037,929 | 12,239,475 | 3,543,187 | 8,305,361 | 24,088,023 | 112.2% | 100.0% | 100.0% | 100.0% |
| MIAMI - OFF-STREET PARKING | G | 10/01/2020 | N | After | 22,722,579 | 11,046,864 | 3,463,092 | 7,660,900 | 22,170,856 | 102.5% | 100.0% | 100.0% | 100.0% |
| 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 BEACH | G | 10/01/2021 | N | After | 848,745,475 | 727,903,826 | 73,651,478 | 138,925,759 | 940,481,063 | 90.2% | 100.0% | 100.0% | 34.0% |
| MIAMI BEACH | G | 10/01/2020 | N | None | 712,457,774 | 686,755,001 | 73,056,370 | 132,892,201 | 892,703,572 | 79.8% | 100.0% | 35.2% | 0.0% |
| 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 | PF | 10/01/2021 | N | None | 1,184,024,775 | 1,139,229,133 | 0 | 212,107,652 | 1,351,336,785 | 87.6% | 100.0% | 0.0% | 21.1% |
| MIAMI BEACH | PF | 10/01/2020 | N | None | 1,005,632,284 | 1,076,355,936 | 59,758,029 | 151,335,052 | 1,287,449,017 | 78.1% | 93.4% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 59,767,367 | 142,927,940 | 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 SHORES VILLAGE | G | 10/01/2021 | N | None | 19,811,108 | 10,617,234 | 2,167,344 | 3,363,513 | 16,148,091 | 122.7% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 34,910,081 | 21,612,509 | 2,823,811 | 6,408,822 | 30,845,142 | 113.2% | 100.0% | 100.0% | 100.0% |
| MIAMI SHORES VILLAGE | P | 10/01/2020 | N | None | 28,574,377 | 21,353,399 | 2,519,328 | 5,331,902 | 29,204,629 | 97.8% | 100.0% | 100.0% | 88.2% |
| 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 SPRINGS | G | 10/01/2021 | N | None | 25,086,188 | 14,283,402 | 1,911,624 | 3,182,924 | 19,377,950 | 129.5% | 100.0% | 100.0% | 100.0% |
| MIAMI SPRINGS | G | 10/01/2020 | N | After | 21,608,531 | 13,938,397 | 1,902,816 | 3,323,600 | 19,164,813 | 112.8% | 100.0% | 100.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | After | 41,328,472 | 25,726,446 | 3,426,868 | 4,422,597 | 33,575,911 | 123.1% | 100.0% | 100.0% | 100.0% |
| MIAMI SPRINGS | PF | 10/01/2020 | N | After | 35,604,813 | 26,797,205 | 3,006,745 | 2,949,770 | 32,753,720 | 108.7% | 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-DADE COUNTY | ERP | 07/01/2021 | N | None | 28,132,876 | 30,618,048 | 0 | 0 | 30,618,048 | 91.9% | 91.9% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 07/01/2020 | N | None | 24,094,508 | 33,042,536 | 0 | 0 | 33,042,536 | 72.9% | 72.9% | 0.0% | 0.0% |
| MIAMI-DADE COUNTY | ERP | 07/01/2019 | N | None | 24,105,712 | 33,509,926 | 0 | 0 | 33,509,926 | 71.9% | 71.9% | 0.0% | 0.0% |
| 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% |
| MIDWAY FCD | F | 10/01/2021 | N | None | 9,475,095 | 849,659 | 1,455,099 | 3,628,168 | 5,932,926 | 159.7% | 100.0% | 100.0% | 100.0% |
| MIDWAY FCD | F | 10/01/2020 | N | After | 7,494,228 | 930,346 | 1,221,209 | 2,751,049 | 4,902,604 | 152.9% | 100.0% | 100.0% | 100.0% |
| 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% |
| MILTON | F | 10/01/2021 | N | None | 6,951,386 | 5,182,552 | 634,957 | 3,133,169 | 8,950,678 | 77.7% | 100.0% | 100.0% | 36.2% |
| MILTON | F | 10/01/2020 | N | After | 5,965,066 | 5,197,604 | 572,583 | 2,649,966 | 8,420,153 | 70.8% | 100.0% | 100.0% | 7.4% |
| 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 | G | 10/01/2021 | N | After | 16,931,222 | 11,995,663 | 1,862,682 | 1,780,074 | 15,638,419 | 108.3% | 100.0% | 100.0% | 100.0% |
| MILTON | G | 10/01/2020 | N | After | 14,771,438 | 12,483,655 | 1,625,047 | 1,327,766 | 15,436,468 | 95.7% | 100.0% | 100.0% | 49.9% |
| 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 | P | 10/01/2021 | N | After | 10,384,041 | 6,841,744 | 323,641 | 1,726,723 | 8,892,108 | 116.8% | 100.0% | 100.0% | 100.0% |
| MILTON | P | 10/01/2020 | N | After | 8,983,928 | 6,411,316 | 347,211 | 1,684,917 | 8,443,444 | 106.4% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | F | 10/01/2021 | N | None | 235,823,392 | 207,825,156 | 8,212,478 | 31,614,536 | 247,652,170 | 95.2% | 100.0% | 100.0% | 62.6% |
| MIRAMAR | F | 10/01/2020 | N | None | 185,172,037 | 179,130,877 | 9,422,043 | 34,842,151 | 223,395,071 | 82.9% | 100.0% | 64.1% | 0.0% |
| 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 | G | 10/01/2021 | N | After | 151,855,422 | 83,335,707 | 14,185,969 | 39,624,961 | 137,146,637 | 110.7% | 100.0% | 100.0% | 100.0% |
| MIRAMAR | G | 10/01/2020 | N | None | 122,868,939 | 71,079,214 | 14,213,219 | 41,136,759 | 126,429,192 | 97.2% | 100.0% | 100.0% | 91.3% |
| 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% |
| 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 | P | 10/01/2021 | N | None | 256,959,885 | 227,358,239 | 15,890,201 | 29,587,584 | 272,836,024 | 94.2% | 100.0% | 100.0% | 46.3% |
| MIRAMAR | P | 10/01/2020 | N | None | 204,983,316 | 209,648,272 | 11,194,748 | 33,000,149 | 253,843,169 | 80.8% | 97.8% | 0.0% | 0.0% |
| 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 - MANAGEMENT | G | 10/01/2021 | N | After | 71,817,997 | 51,422,312 | 12,852,266 | 19,952,629 | 84,227,207 | 85.3% | 100.0% | 100.0% | 37.8% |
| MIRAMAR - MANAGEMENT | G | 10/01/2020 | N | None | 55,840,037 | 46,241,357 | 11,768,649 | 17,091,649 | 75,101,655 | 74.4% | 100.0% | 81.6% | 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% |
| MONROE COUNTY | ERP | 07/01/2021 | N | None | 152,149 | 353,093 | 0 | 0 | 353,093 | 43.1% | 43.1% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2021 | N | None | 841,817 | 354,758 | 0 | 195,542 | 550,300 | 153.0% | 100.0% | 0.0% | 100.0% |
| 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% |
| MONTICELLO | F | 10/01/2021 | N | After | 1,205,730 | 514,680 | 0 | 136,123 | 650,803 | 185.3% | 100.0% | 0.0% | 100.0% |
| 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 | P | 10/01/2019 | N | After | 2,293,289 | 1,071,366 | 161,154 | 772,098 | 2,004,618 | 114.4% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2021 | N | None | 11,498,801 | 6,764,317 | 737,140 | 2,575,954 | 10,077,411 | 114.1% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | F | 10/01/2020 | N | After | 9,485,245 | 6,175,169 | 695,497 | 2,740,609 | 9,611,275 | 98.7% | 100.0% | 100.0% | 95.4% |
| 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 | G | 10/01/2021 | N | None | 19,002,601 | 15,785,691 | 564,394 | 2,178,691 | 18,528,776 | 102.6% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | G | 10/01/2020 | N | After | 17,419,336 | 15,453,704 | 741,086 | 2,876,678 | 19,071,468 | 91.3% | 100.0% | 100.0% | 42.6% |
| 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 | P | 10/01/2021 | N | After | 15,912,701 | 8,378,670 | 998,732 | 4,974,480 | 14,351,882 | 110.9% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | P | 10/01/2020 | N | After | 12,891,621 | 6,386,366 | 1,041,127 | 5,344,623 | 12,772,116 | 100.9% | 100.0% | 100.0% | 100.0% |
| MOUNT DORA | P | 10/01/2020 | Y | After | 12,891,621 | 6,737,201 | 1,041,127 | 5,704,664 | 13,482,992 | 95.6% | 100.0% | 100.0% | 89.6% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 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% |
| NAPLES | F | 10/01/2021 | N | None | 72,140,839 | 61,929,221 | 1,603,406 | 12,830,256 | 76,362,883 | 94.5% | 100.0% | 100.0% | 67.1% |
| NAPLES | F | 10/01/2020 | N | After | 60,840,020 | 62,586,174 | 1,424,357 | 11,222,544 | 75,233,075 | 80.9% | 97.2% | 0.0% | 0.0% |
| 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 | G | 10/01/2021 | N | None | 72,543,522 | 47,704,768 | 9,307,726 | 14,081,189 | 71,093,683 | 102.0% | 100.0% | 100.0% | 100.0% |
| NAPLES | G | 10/01/2020 | N | After | 60,892,914 | 46,228,711 | 9,090,292 | 14,262,290 | 69,581,293 | 87.5% | 100.0% | 100.0% | 39.1% |
| 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 | P | 10/01/2021 | N | None | 66,686,744 | 57,630,071 | 2,936,260 | 13,331,384 | 73,897,715 | 90.2% | 100.0% | 100.0% | 45.9% |
| NAPLES | P | 10/01/2020 | N | After | 55,739,544 | 55,239,335 | 3,072,233 | 14,104,952 | 72,416,520 | 77.0% | 100.0% | 16.3% | 0.0% |
| 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% |
| NEPTUNE BEACH | P | 10/01/2021 | N | After | 12,036,094 | 8,387,540 | 913,496 | 1,826,407 | 11,127,443 | 108.2% | 100.0% | 100.0% | 100.0% |
| NEPTUNE BEACH | P | 10/01/2020 | N | After | 10,370,728 | 8,018,573 | 820,156 | 1,307,751 | 10,146,480 | 102.2% | 100.0% | 100.0% | 100.0% |
| 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% |
| NEW PORT RICHEY | F | 10/01/2021 | N | None | 15,491,397 | 10,687,681 | 730,157 | 2,246,738 | 13,664,576 | 113.4% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| NEW PORT RICHEY | F | 10/01/2020 | N | After | 13,346,807 | 10,917,429 | 628,583 | 1,872,850 | 13,418,862 | 99.5% | 100.0% | 100.0% | 96.2% |
| 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 | P | 10/01/2021 | N | None | 36,117,353 | 21,136,639 | 102,510 | 7,404,381 | 28,643,530 | 126.1% | 100.0% | 100.0% | 100.0% |
| NEW PORT RICHEY | P | 10/01/2020 | N | None | 30,989,154 | 21,527,029 | 59,485 | 6,616,676 | 28,203,190 | 109.9% | 100.0% | 100.0% | 100.0% |
| 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 SMYRNA BEACH | F | 10/01/2021 | N | None | 29,014,936 | 20,620,664 | 1,632,390 | 6,291,619 | 28,544,673 | 101.6% | 100.0% | 100.0% | 100.0% |
| NEW SMYRNA BEACH | F | 10/01/2020 | N | After | 25,574,235 | 20,485,237 | 1,445,782 | 4,911,324 | 26,842,343 | 95.3% | 100.0% | 100.0% | 74.2% |
| 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 | P | 10/01/2021 | N | None | 22,079,165 | 17,451,282 | 2,929,795 | 1,595,064 | 21,976,141 | 100.5% | 100.0% | 100.0% | 100.0% |
| NEW SMYRNA BEACH | P | 10/01/2020 | N | After | 18,928,431 | 18,305,813 | 1,411,210 | 2,252,346 | 21,969,369 | 86.2% | 100.0% | 44.1% | 0.0% |
| 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% |
| NORTH BAY FCD | F | 10/01/2021 | N | After | 7,211,008 | 2,673,512 | 406,235 | 1,946,737 | 5,026,484 | 143.5% | 100.0% | 100.0% | 100.0% |
| NORTH BAY FCD | F | 10/01/2020 | N | After | 5,800,535 | 2,648,415 | 350,603 | 1,528,094 | 4,527,112 | 128.1% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| NORTH BAY FCD | F | 10/01/2018 | 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 BREVARD HOSPITAL (Parrish) | G | 10/01/2021 | N | After | 74,327,897 | 27,092,251 | 0 | 17,441,847 | 44,534,098 | 166.9% | 100.0% | 0.0% | 100.0% |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2020 | N | After | 63,070,165 | 25,956,649 | 0 | 18,589,455 | 44,546,104 | 141.6% | 100.0% | 0.0% | 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 BROWARD HOSPITAL | G | 07/01/2020 | N | None | 372,155,896 | 150,437,447 | 0 | 155,460,567 | 305,898,014 | 121.7% | 100.0% | 0.0% | 100.0% |
| NORTH BROWARD HOSPITAL | G | 07/01/2019 | N | None | 374,699,763 | 149,910,100 | 0 | 159,392,624 | 309,302,724 | 121.1% | 100.0% | 0.0% | 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 COLLIER FCD (was North Naples) | F | 10/01/2021 | N | After | 128,642,432 | 43,153,698 | 5,489,939 | 59,622,712 | 108,266,349 | 118.8% | 100.0% | 100.0% | 100.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2020 | N | After | 102,099,091 | 27,985,152 | 4,693,127 | 60,869,557 | 93,547,836 | 109.1% | 100.0% | 100.0% | 100.0% |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2020 | Y | After | 102,099,091 | 27,985,152 | 4,693,127 | 60,869,557 | 93,547,836 | 109.1% | 100.0% | 100.0% | 100.0% |
| 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 | 10/01/2019 | Y | After | 89,020,640 | 20,746,877 | 3,613,564 | 56,925,171 | 81,285,612 | 109.5% | 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 MIAMI 691 [GPF] | F | 10/01/2021 | N | None | 2,584,601 | 1,725,081 | 0 | 0 | 1,725,081 | 149.8% | 100.0% | 0.0% | 100.0% |
| NORTH MIAMI 691 [GPF] | F | 10/01/2020 | N | None | 2,466,096 | 2,241,515 | 0 | 0 | 2,241,515 | 110.0% | 100.0% | 0.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| NORTH MIAMI 691 [GPF] | G | 10/01/2021 | N | None | 158,165,780 | 87,222,136 | 8,061,053 | 35,899,280 | 131,182,469 | 120.6% | 100.0% | 100.0% | 100.0% |
| NORTH MIAMI 691 [GPF] | G | 10/01/2020 | N | None | 133,830,827 | 83,599,520 | 8,757,175 | 38,035,719 | 130,392,414 | 102.6% | 100.0% | 100.0% | 100.0% |
| 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] | P | 10/01/2021 | N | None | 6,409,526 | 2,426,049 | 249,937 | 1,360,952 | 4,036,938 | 158.8% | 100.0% | 100.0% | 100.0% |
| NORTH MIAMI 691 [GPF] | P | 10/01/2020 | N | None | 5,679,496 | 3,675,381 | 240,900 | 1,335,390 | 5,251,671 | 108.1% | 100.0% | 100.0% | 100.0% |
| 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 748 | P | 10/01/2021 | N | After | 105,037,573 | 75,486,065 | 7,494,957 | 32,111,199 | 115,092,221 | 91.3% | 100.0% | 100.0% | 68.7% |
| NORTH MIAMI 748 | P | 10/01/2020 | N | After | 84,248,013 | 64,873,844 | 7,988,397 | 34,516,320 | 107,378,561 | 78.5% | 100.0% | 100.0% | 33.0% |
| 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 BEACH | G | 10/01/2021 | N | None | 93,341,590 | 100,984,311 | 4,529,906 | 11,126,848 | 116,641,065 | 80.0% | 92.4% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | G | 10/01/2020 | N | None | 82,103,986 | 99,016,492 | 4,170,594 | 10,906,477 | 114,093,563 | 72.0% | 82.9% | 0.0% | 0.0% |
| 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 | PF | 10/01/2021 | N | None | 116,552,958 | 143,011,738 | 5,920,181 | 5,330,206 | 154,262,125 | 75.6% | 81.5% | 0.0% | 0.0% |
| NORTH MIAMI BEACH | PF | 10/01/2020 | N | None | 103,213,261 | 141,178,352 | 6,180,430 | 5,951,103 | 153,309,885 | 67.3% | 73.1% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | Y | None | 101,578,737 | 140,403,072 | 5,876,735 | 6,437,802 | 152,717,609 | 66.5% | 72.3% | 0.0% | 0.0% |
| 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 - MANAGEMENT | G | 10/01/2020 | N | None | 20,648,099 | 18,415,485 | 325,191 | 1,436,776 | 20,177,452 | 102.3% | 100.0% | 100.0% | 100.0% |
| 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 PORT | F | 10/01/2021 | N | None | 65,404,889 | 34,553,107 | 4,523,286 | 13,939,072 | 53,015,465 | 123.4% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | F | 10/01/2020 | N | After | 55,434,805 | 34,795,690 | 4,171,710 | 11,331,276 | 50,298,676 | 110.2% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | After | 62,785,581 | 31,018,783 | 4,401,354 | 18,093,935 | 53,514,072 | 117.3% | 100.0% | 100.0% | 100.0% |
| NORTH PORT | P | 10/01/2020 | N | After | 51,373,369 | 29,689,025 | 3,914,620 | 13,551,051 | 47,154,696 | 108.9% | 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 RIVER FCD | F | 10/01/2021 | N | After | 29,553,969 | 17,448,568 | 1,498,527 | 6,725,687 | 25,672,782 | 115.1% | 100.0% | 100.0% | 100.0% |
| NORTH RIVER FCD | F | 10/01/2020 | N | After | 24,561,450 | 17,021,500 | 1,347,593 | 5,878,068 | 24,247,161 | 101.3% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 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% |
| OAKLAND PARK | G | 10/01/2021 | N | None | 48,736,103 | 39,343,975 | 163,788 | 6,868,175 | 46,375,938 | 105.1% | 100.0% | 100.0% | 100.0% |
| OAKLAND PARK | G | 10/01/2020 | N | None | 42,191,516 | 37,366,267 | 181,359 | 7,216,817 | 44,764,443 | 94.3% | 100.0% | 100.0% | 64.3% |
| OAKLAND PARK | G | 10/01/2020 | Y | None | 42,191,516 | 38,914,238 | 181,359 | 7,660,805 | 46,756,402 | 90.2% | 100.0% | 100.0% | 40.4% |
| 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 | 33,254,796 | 246,318 | 12,482,319 | 45,983,433 | 85.2% | 100.0% | 100.0% | 45.6% |
| OAKLAND PARK | PF | 10/01/2021 | N | None | 71,472,577 | 70,311,624 | 1,452,044 | 4,732,663 | 76,496,331 | 93.4% | 100.0% | 80.0% | 0.0% |
| OAKLAND PARK | PF | 10/01/2020 | N | None | 61,926,068 | 70,204,545 | 1,348,072 | 4,274,633 | 75,827,250 | 81.7% | 88.2% | 0.0% | 0.0% |
| OAKLAND PARK | PF | 10/01/2019 | N | None | 59,642,855 | 69,603,355 | 1,525,942 | 5,562,162 | 76,691,459 | 77.8% | 85.7% | 0.0% | 0.0% |
| 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% |
| OCALA | F | 10/01/2021 | N | None | 89,922,575 | 63,599,858 | 5,373,101 | 20,012,152 | 88,985,111 | 101.1% | 100.0% | 100.0% | 100.0% |
| OCALA | F | 10/01/2020 | N | None | 74,876,538 | 58,352,497 | 5,852,253 | 19,200,399 | 83,405,149 | 89.8% | 100.0% | 100.0% | 55.6% |
| 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 | G | 10/01/2021 | N | After | 198,596,396 | 210,309,316 | 5,130,870 | 27,282,531 | 242,722,717 | 81.8% | 94.4% | 0.0% | 0.0% |
| OCALA | G | 10/01/2020 | N | After | 172,555,848 | 210,147,758 | 5,391,454 | 27,442,698 | 242,981,910 | 71.0% | 82.1% | 0.0% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| OCALA | P | 10/01/2021 | N | After | 93,347,957 | 59,536,032 | 7,008,882 | 25,411,057 | 91,955,971 | 101.5% | 100.0% | 100.0% | 100.0% |
| OCALA | P | 10/01/2020 | N | After | 80,914,606 | 56,463,495 | 7,121,990 | 25,686,628 | 89,272,113 | 90.6% | 100.0% | 100.0% | 67.5% |
| 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% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2021 | N | After | 19,777,297 | 16,253,657 | 955,543 | 3,486,156 | 20,695,356 | 95.6% | 100.0% | 100.0% | 73.7% |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2020 | N | After | 16,354,764 | 16,446,009 | 806,468 | 2,916,241 | 20,168,718 | 81.1% | 99.4% | 0.0% | 0.0% |
| 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% |
| 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% |
| OCOEE | G | 10/01/2021 | N | None | 51,473,757 | 30,053,184 | 5,099,523 | 9,389,413 | 44,542,120 | 115.6% | 100.0% | 100.0% | 100.0% |
| OCOEE | G | 10/01/2020 | N | After | 43,468,609 | 28,660,877 | 4,972,827 | 9,203,971 | 42,837,675 | 101.5% | 100.0% | 100.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | After | 74,432,305 | 43,248,103 | 5,760,202 | 17,523,494 | 66,531,799 | 111.9% | 100.0% | 100.0% | 100.0% |
| OCOEE | PF | 10/01/2020 | N | After | 62,623,794 | 40,635,787 | 5,418,705 | 15,298,315 | 61,352,807 | 102.1% | 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% |
| OKALOOSA ISLAND FCD | F | 10/01/2021 | N | After | 12,804,765 | 14,773,322 | 724,998 | 2,186,942 | 17,685,262 | 72.4% | 86.7% | 0.0% | 0.0% |
| OKALOOSA ISLAND FCD | F | 10/01/2020 | N | After | 10,393,283 | 13,156,105 | 747,428 | 2,641,287 | 16,544,820 | 62.8% | 79.0% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| OKALOOSA ISLAND FCD | F | 10/01/2019 | 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% |
| OKEECHOBEE | F | 10/01/2020 | N | None | 4,852,207 | 2,837,200 | 18,875 | 562,146 | 3,418,221 | 142.0% | 100.0% | 100.0% | 100.0% |
| 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 | G | 10/01/2021 | N | None | 6,330,649 | 2,681,877 | 537,602 | 1,139,762 | 4,359,241 | 145.2% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | G | 10/01/2020 | N | None | 5,460,951 | 2,199,517 | 663,699 | 1,370,011 | 4,233,227 | 129.0% | 100.0% | 100.0% | 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% |
| 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 | P | 10/01/2021 | N | None | 11,958,523 | 5,435,928 | 548,853 | 1,989,469 | 7,974,250 | 150.0% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE | P | 10/01/2020 | N | None | 10,411,469 | 5,734,198 | 485,095 | 1,678,341 | 7,897,634 | 131.8% | 100.0% | 100.0% | 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 UTILITY | G | 10/01/2021 | N | None | 12,135,453 | 4,907,165 | 109,938 | 3,623,757 | 8,640,860 | 140.4% | 100.0% | 100.0% | 100.0% |
| OKEECHOBEE UTILITY | G | 10/01/2020 | N | None | 10,142,415 | 3,852,836 | 109,098 | 3,780,019 | 7,741,953 | 131.0% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| OLDSMAR | F | 10/01/2021 | N | None | 8,461,994 | 1,923,706 | 324,267 | 4,087,509 | 6,335,482 | 133.6% | 100.0% | 100.0% | 100.0% |
| OLDSMAR | F | 10/01/2020 | N | None | 6,854,377 | 1,321,451 | 318,824 | 3,717,491 | 5,357,766 | 127.9% | 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% |
| ORANGE COUNTY LIBRARY | G | 01/01/2022 | N | None | 63,122,000 | 32,491,101 | 0 | 8,941,288 | 41,432,389 | 152.3% | 100.0% | 0.0% | 100.0% |
| ORANGE COUNTY LIBRARY | G | 01/01/2021 | N | None | 58,269,718 | 29,802,992 | 0 | 10,484,421 | 40,287,413 | 144.6% | 100.0% | 0.0% | 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 PARK | F | 10/01/2021 | N | After | 10,401,841 | 4,666,711 | 459,071 | 3,184,225 | 8,310,007 | 125.2% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | F | 10/01/2020 | N | After | 8,717,762 | 4,461,148 | 405,490 | 2,504,584 | 7,371,222 | 118.3% | 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% |
| 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 | G | 10/01/2021 | N | None | 13,716,001 | 6,785,819 | 53,244 | 3,039,945 | 9,879,008 | 138.8% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | G | 10/01/2020 | N | None | 11,830,511 | 7,502,311 | 46,830 | 2,682,116 | 10,231,257 | 115.6% | 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 | P | 10/01/2021 | N | After | 25,729,045 | 14,908,029 | 693,605 | 5,096,556 | 20,698,190 | 124.3% | 100.0% | 100.0% | 100.0% |
| ORANGE PARK | P | 10/01/2020 | N | After | 21,477,789 | 13,184,017 | 687,396 | 4,984,892 | 18,856,305 | 113.9% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 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% |
| ORLANDO | F | 10/01/2021 | N | None | 552,928,175 | 337,882,303 | 39,079,227 | 146,219,584 | 523,181,114 | 105.7% | 100.0% | 100.0% | 100.0% |
| ORLANDO | F | 10/01/2020 | N | None | 476,730,380 | 324,981,512 | 38,385,313 | 137,525,550 | 500,892,375 | 95.2% | 100.0% | 100.0% | 82.4% |
| 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 | G | 09/30/2021 | N | After | 255,600,236 | 243,381,026 | 3,275,266 | 26,447,957 | 273,104,249 | 93.6% | 100.0% | 100.0% | 33.8% |
| ORLANDO | G | 09/30/2020 | N | After | 231,333,306 | 230,921,698 | 3,825,339 | 28,887,296 | 263,634,333 | 87.7% | 100.0% | 10.8% | 0.0% |
| 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 | P | 10/01/2021 | N | None | 771,112,905 | 561,928,015 | 42,950,224 | 151,442,813 | 756,321,052 | 102.0% | 100.0% | 100.0% | 100.0% |
| ORLANDO | P | 10/01/2020 | N | None | 660,964,021 | 524,685,549 | 43,294,210 | 151,952,100 | 719,931,859 | 91.8% | 100.0% | 100.0% | 61.2% |
| 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% |
| 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 AVIATION | G | 10/01/2021 | N | After | 165,171,709 | 125,277,241 | 0 | 20,203,960 | 145,481,201 | 113.5% | 100.0% | 0.0% | 100.0% |
| ORLANDO AVIATION | G | 10/01/2020 | N | After | 145,368,898 | 111,562,410 | 0 | 32,115,924 | 143,678,334 | 101.2% | 100.0% | 0.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 UTILITY | G | 10/01/2021 | N | After | 539,558,009 | 365,086,801 | 16,642,561 | 120,751,733 | 502,481,095 | 107.4% | 100.0% | 100.0% | 100.0% |
| ORLANDO UTILITY | G | 10/01/2020 | N | After | 459,908,961 | 352,401,883 | 17,795,090 | 114,603,989 | 484,800,962 | 94.9% | 100.0% | 100.0% | 78.3% |
| 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% |
| ORMOND BEACH | F | 10/01/2021 | N | None | 38,810,472 | 25,683,891 | 2,590,260 | 12,304,671 | 40,578,822 | 95.6% | 100.0% | 100.0% | 85.6% |
| ORMOND BEACH | F | 10/01/2020 | N | After | 33,440,167 | 25,297,608 | 2,465,000 | 11,469,524 | 39,232,132 | 85.2% | 100.0% | 100.0% | 49.5% |
| 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 | G | 10/01/2021 | N | None | 61,337,635 | 38,237,751 | 2,347,758 | 14,476,032 | 55,061,541 | 111.4% | 100.0% | 100.0% | 100.0% |
| ORMOND BEACH | G | 10/01/2020 | N | After | 53,442,725 | 36,377,095 | 2,492,581 | 14,972,945 | 53,842,621 | 99.3% | 100.0% | 100.0% | 97.3% |
| 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 | P | 10/01/2021 | N | None | 44,960,369 | 35,501,057 | 2,484,865 | 9,303,558 | 47,289,480 | 95.1% | 100.0% | 100.0% | 75.0% |
| ORMOND BEACH | P | 10/01/2020 | N | After | 38,632,085 | 33,173,245 | 2,594,865 | 9,553,620 | 45,321,730 | 85.2% | 100.0% | 100.0% | 30.0% |
| 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% |
| 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% |
| OVIEDO | F | 10/01/2021 | N | After | 20,362,527 | 9,988,993 | 2,111,122 | 5,606,773 | 17,706,888 | 115.0% | 100.0% | 100.0% | 100.0% |
| OVIEDO | F | 10/01/2020 | N | After | 16,955,134 | 9,501,464 | 2,011,679 | 4,751,613 | 16,264,756 | 104.2% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| OVIEDO | F | 10/01/2019 | 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 | P | 10/01/2021 | N | After | 36,014,599 | 14,116,636 | 2,581,716 | 11,717,290 | 28,415,642 | 126.7% | 100.0% | 100.0% | 100.0% |
| OVIEDO | P | 10/01/2020 | N | After | 29,198,204 | 13,083,467 | 2,415,910 | 10,022,193 | 25,521,570 | 114.4% | 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% |
| PACE FCD | F | 10/01/2021 | N | None | 486,330 | 0 | 0 | 269,004 | 269,004 | 180.8% | 100.0% | 0.0% | 100.0% |
| PACE FCD | F | 10/01/2020 | N | None | 61,223 | 3,550 | 0 | 145,801 | 149,351 | 41.0% | 100.0% | 0.0% | 39.6% |
| PALATKA | F | 10/01/2021 | N | After | 9,941,345 | 7,687,103 | 504,127 | 1,932,522 | 10,123,752 | 98.2% | 100.0% | 100.0% | 90.6% |
| PALATKA | F | 10/01/2020 | N | After | 8,408,787 | 7,606,420 | 450,088 | 1,520,668 | 9,577,176 | 87.8% | 100.0% | 100.0% | 23.2% |
| 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 | G | 10/01/2021 | N | After | 22,100,317 | 20,503,548 | 1,185,498 | 3,212,316 | 24,901,362 | 88.8% | 100.0% | 100.0% | 12.8% |
| PALATKA | G | 10/01/2020 | N | After | 19,147,009 | 20,247,249 | 1,203,991 | 3,280,073 | 24,731,313 | 77.4% | 94.6% | 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 | P | 10/01/2021 | N | After | 13,696,123 | 10,399,405 | 483,468 | 2,309,327 | 13,192,200 | 103.8% | 100.0% | 100.0% | 100.0% |
| PALATKA | P | 10/01/2020 | N | After | 11,831,571 | 9,779,372 | 492,586 | 2,244,346 | 12,516,304 | 94.5% | 100.0% | 100.0% | 69.5% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2019 | 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% |
| 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% |
| PALM BAY | F | 10/01/2021 | N | None | 111,352,936 | 90,737,131 | 4,505,612 | 17,106,860 | 112,349,603 | 99.1% | 100.0% | 100.0% | 94.2% |
| PALM BAY | F | 10/01/2020 | N | After | 94,443,945 | 83,813,487 | 4,425,750 | 18,240,417 | 106,479,654 | 88.7% | 100.0% | 100.0% | 34.0% |
| 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 | G | 10/01/2021 | N | None | 248,693 | 12,852 | 0 | 0 | 12,852 | 1935.1% | 100.0% | 0.0% | 100.0% |
| PALM BAY | G | 10/01/2020 | N | After | 214,728 | 18,444 | 0 | 0 | 18,444 | 1164.2% | 100.0% | 0.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 145,064,211 | 101,010,390 | 5,812,369 | 20,586,368 | 127,409,127 | 113.9% | 100.0% | 100.0% | 100.0% |
| PALM BAY | P | 10/01/2020 | N | After | 123,917,650 | 99,612,253 | 5,518,890 | 17,039,490 | 122,170,633 | 101.4% | 100.0% | 100.0% | 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 BEACH | GPF | 09/30/2021 | N | After | 293,636,109 | 310,272,671 | 9,910,701 | 23,711,482 | 343,894,854 | 85.4% | 94.6% | 0.0% | 0.0% |
| PALM BEACH | GPF | 09/30/2020 | N | After | 245,766,993 | 303,418,096 | 9,315,566 | 21,395,768 | 334,129,430 | 73.6% | 81.0% | 0.0% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2021 | N | After | 140,323,231 | 113,593,569 | 4,463,102 | 21,240,461 | 139,297,132 | 100.7% | 100.0% | 100.0% | 100.0% |
| PALM BEACH GARDENS | F | 10/01/2020 | N | After | 116,702,459 | 100,249,651 | 4,735,467 | 23,257,427 | 128,242,545 | 91.0% | 100.0% | 100.0% | 50.4% |
| 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% |
| PALM BEACH GARDENS | G | 10/01/2021 | N | None | 3,407,015 | 1,333,429 | 0 | 1,244,637 | 2,578,066 | 132.2% | 100.0% | 0.0% | 100.0% |
| PALM BEACH GARDENS | G | 10/01/2020 | N | None | 2,855,030 | 2,052,182 | 0 | 1,151,463 | 3,203,645 | 89.1% | 100.0% | 0.0% | 69.7% |
| 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 | P | 10/01/2021 | N | After | 127,508,035 | 90,043,991 | 6,524,740 | 26,033,528 | 122,602,259 | 104.0% | 100.0% | 100.0% | 100.0% |
| PALM BEACH GARDENS | P | 10/01/2020 | N | After | 104,509,559 | 88,334,665 | 5,887,096 | 22,706,592 | 116,928,353 | 89.4% | 100.0% | 100.0% | 45.3% |
| 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 COAST (VOL) | F | 10/01/2021 | N | After | 5,679,761 | 2,189,741 | 0 | 685,129 | 2,874,870 | 197.6% | 100.0% | 0.0% | 100.0% |
| PALM COAST (VOL) | F | 10/01/2020 | N | After | 4,766,611 | 2,090,089 | 0 | 573,927 | 2,664,016 | 178.9% | 100.0% | 0.0% | 100.0% |
| 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 HARBOR FCD | F | 10/01/2021 | N | None | 42,526,117 | 9,332,970 | 2,898,148 | 17,914,949 | 30,146,067 | 141.1% | 100.0% | 100.0% | 100.0% |
| PALM HARBOR FCD | F | 10/01/2020 | N | After | 34,257,454 | 8,694,729 | 2,498,152 | 14,288,593 | 25,481,474 | 134.4% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PALM HARBOR FCD | F | 10/01/2019 | 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 TRAN, INC. (ATU-1577) | G | 01/01/2022 | N | None | 154,520,407 | 83,873,776 | 7,790,611 | 55,046,120 | 146,710,507 | 105.3% | 100.0% | 100.0% | 100.0% |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2021 | N | None | 138,676,209 | 79,382,810 | 7,486,627 | 51,089,416 | 137,958,853 | 100.5% | 100.0% | 100.0% | 100.0% |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2020 | N | None | 119,658,658 | 71,465,788 | 7,307,844 | 49,937,439 | 128,711,071 | 93.0% | 100.0% | 100.0% | 81.9% |
| 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% |
| PALMETTO | G | 10/01/2021 | N | After | 18,608,390 | 10,698,677 | 1,055,145 | 3,603,028 | 15,356,850 | 121.2% | 100.0% | 100.0% | 100.0% |
| PALMETTO | G | 10/01/2020 | N | After | 16,045,522 | 9,346,109 | 1,119,817 | 3,955,838 | 14,421,764 | 111.3% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | After | 16,927,926 | 12,155,053 | 535,030 | 2,762,064 | 15,452,147 | 109.6% | 100.0% | 100.0% | 100.0% |
| PALMETTO | P | 10/01/2020 | N | After | 14,631,106 | 10,914,974 | 607,894 | 3,420,737 | 14,943,605 | 97.9% | 100.0% | 100.0% | 90.9% |
| 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% |
| PANAMA CITY | F | 10/01/2021 | N | After | 44,564,547 | 40,201,118 | 2,121,297 | 9,130,877 | 51,453,292 | 86.6% | 100.0% | 100.0% | 24.6% |
| PANAMA CITY | F | 10/01/2020 | N | After | 37,899,321 | 39,785,375 | 2,019,486 | 8,419,636 | 50,224,497 | 75.5% | 95.3% | 0.0% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PANAMA CITY | F | 10/01/2017 | 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 | P | 10/01/2021 | N | After | 43,929,132 | 37,378,966 | 1,644,791 | 7,298,361 | 46,322,118 | 94.8% | 100.0% | 100.0% | 67.2% |
| PANAMA CITY | P | 10/01/2020 | N | After | 37,471,894 | 36,816,378 | 1,598,133 | 6,838,726 | 45,253,237 | 82.8% | 100.0% | 41.0% | 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 (SUPP) | G | 10/01/2021 | N | None | 4,188,687 | 2,903,333 | 291,598 | 438,841 | 3,633,772 | 115.3% | 100.0% | 100.0% | 100.0% |
| PANAMA CITY (SUPP) | G | 10/01/2020 | N | None | 3,611,019 | 2,834,407 | 253,509 | 439,707 | 3,527,623 | 102.4% | 100.0% | 100.0% | 100.0% |
| 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 BEACH | F | 10/01/2021 | N | None | 22,167,655 | 14,127,582 | 0 | 4,262,207 | 18,389,789 | 120.5% | 100.0% | 0.0% | 100.0% |
| PANAMA CITY BEACH | F | 10/01/2020 | N | None | 18,308,303 | 12,564,749 | 0 | 5,416,771 | 17,981,520 | 101.8% | 100.0% | 0.0% | 100.0% |
| PANAMA CITY BEACH | F | 10/01/2019 | N | None | 17,152,870 | 12,123,055 | 838,996 | 3,313,178 | 16,275,229 | 105.4% | 100.0% | 100.0% | 100.0% |
| 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 | G | 10/01/2021 | N | None | 50,899,025 | 26,773,193 | 0 | 14,384,965 | 41,158,158 | 123.7% | 100.0% | 0.0% | 100.0% |
| PANAMA CITY BEACH | G | 10/01/2020 | N | None | 42,649,710 | 25,660,345 | 0 | 12,931,357 | 38,591,702 | 110.5% | 100.0% | 0.0% | 100.0% |
| PANAMA CITY BEACH | G | 10/01/2019 | N | None | 39,491,787 | 20,028,732 | 4,297,082 | 9,627,047 | 33,952,861 | 116.3% | 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 | P | 10/01/2021 | N | None | 29,971,187 | 17,756,858 | 0 | 7,381,926 | 25,138,784 | 119.2% | 100.0% | 0.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PANAMA CITY BEACH | P | 10/01/2020 | N | None | 25,163,071 | 13,856,790 | 0 | 8,169,007 | 22,025,797 | 114.2% | 100.0% | 0.0% | 100.0% |
| PANAMA CITY BEACH | P | 10/01/2019 | N | None | 22,998,492 | 11,303,975 | 2,805,834 | 7,467,788 | 21,577,597 | 106.6% | 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% |
| PARKLAND | P | 10/01/2021 | N | None | 2,488,963 | 2,395,681 | 0 | 0 | 2,395,681 | 103.9% | 100.0% | 0.0% | 100.0% |
| PARKLAND | P | 10/01/2020 | N | None | 2,276,940 | 2,398,124 | 0 | 0 | 2,398,124 | 94.9% | 94.9% | 0.0% | 0.0% |
| 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% |
| PASCO COUNTY | ERP | 07/01/2021 | N | None | 17,104,070 | 16,371,922 | 0 | 0 | 16,371,922 | 104.5% | 100.0% | 0.0% | 100.0% |
| 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% |
| PEMBROKE PARK COMM SUPP | G | 10/01/2020 | N | None | 3,331,498 | 1,095,791 | 0 | 2,346,766 | 3,442,557 | 96.8% | 100.0% | 0.0% | 95.3% |
| 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 PINES | G | 10/01/2021 | N | None | 236,035,225 | 193,055,656 | 312,159 | 10,367,554 | 203,735,369 | 115.9% | 100.0% | 100.0% | 100.0% |
| PEMBROKE PINES | G | 10/01/2020 | N | None | 207,410,182 | 186,410,664 | 0 | 12,274,210 | 198,684,874 | 104.4% | 100.0% | 0.0% | 100.0% |
| 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 | 10/01/2017 | N | None | 179,828,476 | 168,268,365 | 0 | 14,620,812 | 182,889,177 | 98.3% | 100.0% | 0.0% | 79.1% |
| PEMBROKE PINES | PF | 10/01/2021 | N | None | 871,502,793 | 871,205,923 | 3,714,846 | 144,079,655 | 1,019,000,424 | 85.5% | 100.0% | 8.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PEMBROKE PINES | PF | 10/01/2020 | N | None | 734,988,542 | 782,211,086 | 3,744,618 | 155,966,374 | 941,922,078 | 78.0% | 94.0% | 0.0% | 0.0% |
| PEMBROKE PINES | PF | 10/01/2019 | N | After | 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 | After | 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% |
| PENSACOLA | F | 10/01/2021 | N | None | 149,229,765 | 113,459,316 | 4,855,700 | 11,098,077 | 129,413,093 | 115.3% | 100.0% | 100.0% | 100.0% |
| PENSACOLA | F | 10/01/2020 | N | After | 126,722,486 | 114,961,193 | 4,252,144 | 9,040,801 | 128,254,138 | 98.8% | 100.0% | 100.0% | 83.1% |
| 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 | G | 09/30/2020 | N | None | 146,482,331 | 155,311,872 | 3,521,381 | 17,662,072 | 176,495,325 | 83.0% | 94.3% | 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 | P | 10/01/2021 | N | None | 134,152,804 | 108,576,297 | 1,780,922 | 21,576,244 | 131,933,463 | 101.7% | 100.0% | 100.0% | 100.0% |
| PENSACOLA | P | 10/01/2020 | N | After | 111,724,640 | 110,159,826 | 1,636,382 | 19,089,811 | 130,886,019 | 85.4% | 100.0% | 95.6% | 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% |
| PERRY | F | 10/01/2021 | N | After | 4,951,644 | 3,334,732 | 48,485 | 1,102,226 | 4,485,443 | 110.4% | 100.0% | 100.0% | 100.0% |
| PERRY | F | 10/01/2020 | N | After | 4,128,236 | 3,281,797 | 44,014 | 885,359 | 4,211,170 | 98.0% | 100.0% | 100.0% | 90.6% |
| 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% |
| 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 | P | 10/01/2021 | N | After | 10,902,870 | 6,619,410 | 160,362 | 2,593,393 | 9,373,165 | 116.3% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PERRY | P | 10/01/2020 | N | After | 9,148,028 | 5,704,746 | 165,913 | 2,957,955 | 8,828,614 | 103.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| PINELLAS PARK | F | 10/01/2021 | N | None | 82,271,869 | 57,402,921 | 3,970,002 | 12,738,594 | 74,111,517 | 111.0% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | F | 10/01/2020 | N | After | 70,331,419 | 56,443,278 | 3,747,770 | 12,186,217 | 72,377,265 | 97.2% | 100.0% | 100.0% | 83.2% |
| 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 | G | 10/01/2021 | N | None | 119,180,815 | 63,118,712 | 4,430,627 | 18,854,934 | 86,404,273 | 137.9% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | G | 10/01/2020 | N | None | 99,491,686 | 57,699,843 | 4,356,062 | 20,496,109 | 82,552,014 | 120.5% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 92,300,651 | 49,022,766 | 1,400,722 | 17,588,345 | 68,011,833 | 135.7% | 100.0% | 100.0% | 100.0% |
| PINELLAS PARK | P | 10/01/2020 | N | None | 77,266,064 | 43,881,041 | 1,330,087 | 18,366,907 | 63,578,035 | 121.5% | 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% |
| PLANT CITY | PF | 10/01/2021 | N | None | 66,039,443 | 47,485,418 | 5,276,097 | 15,731,078 | 68,492,593 | 96.4% | 100.0% | 100.0% | 84.4% |
| PLANT CITY | PF | 10/01/2020 | N | After | 55,714,976 | 41,615,854 | 6,038,189 | 17,857,234 | 65,511,277 | 85.0% | 100.0% | 100.0% | 45.1% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2018 | N | None | 45,490,578 | 38,052,150 | 5,301,082 | 13,679,128 | 57,032,360 | 79.8% | 100.0% | 100.0% | 15.6% |
| PLANT CITY | PF | 10/01/2017 | N | None | 40,716,245 | 35,382,221 | 5,176,429 | 12,966,002 | 53,524,652 | 76.1% | 100.0% | 100.0% | 1.2% |
| PLANTATION | G | 10/01/2021 | N | After | 228,912,055 | 152,652,546 | 17,037,726 | 57,325,370 | 227,015,642 | 100.8% | 100.0% | 100.0% | 100.0% |
| PLANTATION | G | 10/01/2020 | N | After | 193,584,636 | 140,070,946 | 17,077,200 | 49,866,758 | 207,014,904 | 93.5% | 100.0% | 100.0% | 73.1% |
| 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 | P | 10/01/2021 | N | After | 221,393,399 | 178,788,911 | 8,306,689 | 45,337,125 | 232,432,725 | 95.3% | 100.0% | 100.0% | 75.7% |
| PLANTATION | P | 10/01/2020 | N | After | 179,967,226 | 164,940,878 | 8,700,265 | 42,764,212 | 216,405,355 | 83.2% | 100.0% | 100.0% | 14.8% |
| 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 (VOL) | F | 10/01/2021 | N | None | 28,144,051 | 16,686,483 | 0 | 3,769,369 | 20,455,852 | 137.6% | 100.0% | 0.0% | 100.0% |
| PLANTATION (VOL) | F | 10/01/2020 | N | After | 24,114,004 | 14,425,600 | 0 | 4,449,081 | 18,874,681 | 127.8% | 100.0% | 0.0% | 100.0% |
| 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% |
| POMPANO BEACH | G | 10/01/2021 | N | None | 251,492,300 | 199,112,836 | 32,844,477 | 71,973,090 | 303,930,403 | 82.7% | 100.0% | 100.0% | 27.1% |
| POMPANO BEACH | G | 10/01/2020 | N | None | 200,716,424 | 182,864,333 | 30,946,237 | 47,551,949 | 261,362,519 | 76.8% | 100.0% | 57.7% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2021 | N | None | 286,021,898 | 315,956,401 | 19,958,010 | 48,554,622 | 384,469,033 | 74.4% | 90.5% | 0.0% | 0.0% |
| POMPANO BEACH | PF | 10/01/2020 | N | None | 252,596,087 | 311,331,218 | 18,768,291 | 44,410,849 | 374,510,358 | 67.4% | 81.1% | 0.0% | 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% |
| 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% |
| PORT ORANGE | F | 10/01/2021 | N | After | 41,634,437 | 42,971,353 | 1,516,568 | 8,934,086 | 53,422,007 | 77.9% | 96.9% | 0.0% | 0.0% |
| PORT ORANGE | F | 10/01/2020 | N | After | 35,150,295 | 40,082,792 | 1,467,044 | 8,930,240 | 50,480,076 | 69.6% | 87.7% | 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 | G | 10/01/2021 | N | None | 40,828,598 | 27,749,794 | 4,041,664 | 4,147,928 | 35,939,386 | 113.6% | 100.0% | 100.0% | 100.0% |
| PORT ORANGE | G | 10/01/2020 | N | None | 34,864,425 | 28,235,619 | 3,658,734 | 3,745,819 | 35,640,172 | 97.8% | 100.0% | 100.0% | 79.3% |
| 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 | P | 10/01/2021 | N | None | 56,352,252 | 37,587,712 | 2,505,131 | 13,551,006 | 53,643,849 | 105.0% | 100.0% | 100.0% | 100.0% |
| PORT ORANGE | P | 10/01/2020 | N | None | 45,974,445 | 34,882,410 | 2,423,037 | 12,788,887 | 50,094,334 | 91.8% | 100.0% | 100.0% | 67.8% |
| 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 ST. LUCIE | P | 10/01/2021 | N | After | 157,206,335 | 72,936,299 | 17,836,753 | 44,603,023 | 135,376,075 | 116.1% | 100.0% | 100.0% | 100.0% |
| PORT ST. LUCIE | P | 10/01/2020 | N | After | 126,541,376 | 66,309,105 | 17,119,651 | 40,419,527 | 123,848,283 | 102.2% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PORT ST. LUCIE | P | 10/01/2019 | 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% |
| PUNTA GORDA | F | 10/01/2021 | N | None | 22,028,033 | 10,762,575 | 1,588,548 | 4,305,985 | 16,657,108 | 132.2% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | F | 10/01/2021 | Y | After | 22,028,033 | 10,886,656 | 1,588,548 | 4,450,721 | 16,925,925 | 130.1% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | F | 10/01/2020 | N | After | 17,687,551 | 9,410,211 | 1,529,311 | 4,049,371 | 14,988,893 | 118.0% | 100.0% | 100.0% | 100.0% |
| 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% |
| 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 | G | 10/01/2021 | N | None | 58,196,141 | 40,565,856 | 3,163,387 | 10,956,521 | 54,685,764 | 106.4% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | G | 10/01/2020 | N | After | 50,743,817 | 38,152,225 | 3,388,143 | 11,667,769 | 53,208,137 | 95.4% | 100.0% | 100.0% | 78.9% |
| 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 | 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 | 10/01/2018 | 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 | 10/01/2017 | 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 | P | 10/01/2021 | N | None | 24,114,919 | 17,033,802 | 1,194,747 | 4,046,783 | 22,275,332 | 108.3% | 100.0% | 100.0% | 100.0% |
| PUNTA GORDA | P | 10/01/2020 | N | After | 20,355,903 | 15,364,007 | 1,185,059 | 4,315,146 | 20,864,212 | 97.6% | 100.0% | 100.0% | 88.2% |
| 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% |
| QUINCY | PF | 10/01/2021 | N | None | 9,880,133 | 10,001,476 | 303,167 | 560,984 | 10,865,627 | 90.9% | 98.8% | 0.0% | 0.0% |
| QUINCY | PF | 10/01/2020 | N | After | 8,507,101 | 8,948,866 | 397,604 | 1,465,434 | 10,811,904 | 78.7% | 95.1% | 0.0% | 0.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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% |
| RIVIERA BEACH | F | 10/01/2021 | N | After | 118,057,392 | 70,161,181 | 3,826,726 | 24,481,346 | 98,469,253 | 119.9% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | F | 10/01/2020 | N | After | 99,138,516 | 57,330,617 | 4,611,935 | 26,033,080 | 87,975,632 | 112.7% | 100.0% | 100.0% | 100.0% |
| 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 | G | 10/01/2021 | N | None | 142,768,630 | 79,604,567 | 4,508,448 | 17,495,768 | 101,608,783 | 140.5% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | G | 10/01/2020 | N | After | 121,714,425 | 78,420,159 | 4,842,958 | 18,087,385 | 101,350,502 | 120.1% | 100.0% | 100.0% | 100.0% |
| 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 | P | 09/30/2021 | N | After | 98,489,681 | 54,047,369 | 5,289,112 | 20,839,990 | 80,176,471 | 122.8% | 100.0% | 100.0% | 100.0% |
| RIVIERA BEACH | P | 09/30/2020 | N | After | 85,245,315 | 48,725,954 | 5,234,861 | 22,422,011 | 76,382,826 | 111.6% | 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% |
| ROCKLEDGE | F | 10/01/2021 | N | None | 15,517,529 | 11,499,236 | 1,145,028 | 2,315,195 | 14,959,459 | 103.7% | 100.0% | 100.0% | 100.0% |
| ROCKLEDGE | F | 10/01/2020 | N | None | 13,200,675 | 10,913,297 | 1,167,129 | 2,342,086 | 14,422,512 | 91.5% | 100.0% | 100.0% | 47.8% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| ROCKLEDGE | G | 10/01/2021 | N | None | 23,032,574 | 12,523,175 | 2,600,226 | 4,083,902 | 19,207,303 | 119.9% | 100.0% | 100.0% | 100.0% |
| ROCKLEDGE | G | 10/01/2020 | N | None | 19,271,267 | 11,133,365 | 2,791,635 | 4,331,474 | 18,256,474 | 105.6% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 19,987,504 | 12,814,326 | 1,387,832 | 2,303,201 | 16,505,359 | 121.1% | 100.0% | 100.0% | 100.0% |
| ROCKLEDGE | P | 10/01/2020 | N | None | 17,016,469 | 12,134,416 | 1,405,222 | 2,143,954 | 15,683,592 | 108.5% | 100.0% | 100.0% | 100.0% |
| 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% |
| SAFETY HARBOR | F | 10/01/2021 | N | None | 13,071,663 | 2,148,655 | 0 | 6,268,340 | 8,416,995 | 155.3% | 100.0% | 0.0% | 100.0% |
| SAFETY HARBOR | F | 10/01/2020 | N | None | 10,424,615 | 2,037,741 | 0 | 5,115,379 | 7,153,120 | 145.7% | 100.0% | 0.0% | 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% |
| 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% |
| SAINT AUGUSTINE | F | 10/01/2021 | N | After | 17,067,976 | 7,848,939 | 975,753 | 4,513,099 | 13,337,791 | 128.0% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | F | 10/01/2020 | N | After | 14,815,019 | 7,753,944 | 897,391 | 3,761,480 | 12,412,815 | 119.4% | 100.0% | 100.0% | 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 | G | 10/01/2021 | N | None | 59,567,530 | 38,625,615 | 3,852,642 | 11,803,957 | 54,282,214 | 109.7% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | G | 10/01/2020 | N | None | 48,647,861 | 35,673,537 | 3,822,654 | 11,719,289 | 51,215,480 | 95.0% | 100.0% | 100.0% | 78.1% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT AUGUSTINE | G | 10/01/2019 | 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 | 10/01/2019 | Y | 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 | P | 10/01/2021 | N | None | 27,326,371 | 13,814,536 | 1,561,100 | 7,129,121 | 22,504,757 | 121.4% | 100.0% | 100.0% | 100.0% |
| SAINT AUGUSTINE | P | 10/01/2020 | N | None | 22,645,266 | 13,057,229 | 1,500,821 | 6,314,084 | 20,872,134 | 108.5% | 100.0% | 100.0% | 100.0% |
| 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 CLOUD | G | 10/01/2021 | N | After | 76,593,051 | 41,447,708 | 938,812 | 18,450,024 | 60,836,544 | 125.9% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | G | 10/01/2020 | N | After | 64,880,752 | 37,043,946 | 893,269 | 17,529,992 | 55,467,207 | 117.0% | 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 | PF | 10/01/2021 | N | After | 73,228,479 | 43,148,655 | 3,670,661 | 20,847,507 | 67,666,823 | 108.2% | 100.0% | 100.0% | 100.0% |
| SAINT CLOUD | PF | 10/01/2020 | N | After | 61,834,430 | 38,274,185 | 3,651,413 | 17,979,979 | 59,905,577 | 103.2% | 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% |
| 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 JOHNS RIVER PW PK | G | 10/01/2021 | N | None | 190,094,407 | 162,453,787 | 161,904 | 1,047,114 | 163,662,805 | 116.2% | 100.0% | 100.0% | 100.0% |
| SAINT JOHNS RIVER PW PK | G | 10/01/2020 | N | None | 169,980,079 | 164,830,510 | 271,771 | 2,559,457 | 167,661,738 | 101.4% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT JOHNS RIVER PW PK | G | 10/01/2018 | 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 LUCIE COUNTY FCD | F | 10/01/2021 | N | After | 355,858,447 | 275,494,165 | 7,750,695 | 96,617,151 | 379,862,011 | 93.7% | 100.0% | 100.0% | 75.2% |
| SAINT LUCIE COUNTY FCD | F | 10/01/2020 | N | After | 286,199,944 | 249,115,219 | 6,503,815 | 97,601,870 | 353,220,904 | 81.0% | 100.0% | 100.0% | 31.3% |
| 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 | G | 10/01/2021 | N | After | 21,139,874 | 15,437,316 | 623,954 | 8,004,617 | 24,065,887 | 87.8% | 100.0% | 100.0% | 63.4% |
| SAINT LUCIE COUNTY FCD | G | 10/01/2020 | N | After | 17,040,050 | 14,841,162 | 501,884 | 6,902,317 | 22,245,363 | 76.6% | 100.0% | 100.0% | 24.6% |
| 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 PETE BEACH | F | 10/01/2021 | N | None | 19,187,658 | 18,390,632 | 1,421,771 | 2,760,301 | 22,572,704 | 85.0% | 100.0% | 56.1% | 0.0% |
| SAINT PETE BEACH | F | 10/01/2020 | N | None | 16,448,470 | 18,026,215 | 1,294,774 | 2,339,017 | 21,660,006 | 75.9% | 91.2% | 0.0% | 0.0% |
| 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 | G | 10/01/2021 | N | None | 14,830,655 | 15,935,355 | 213,786 | 570,907 | 16,720,048 | 88.7% | 93.1% | 0.0% | 0.0% |
| SAINT PETE BEACH | G | 10/01/2020 | N | After | 12,707,259 | 15,891,267 | 192,400 | 535,464 | 16,619,131 | 76.5% | 80.0% | 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% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT PETE BEACH | P | 10/01/2021 | N | After | 19,724,014 | 19,777,857 | 0 | 0 | 19,777,857 | 99.7% | 99.7% | 0.0% | 0.0% |
| SAINT PETE BEACH | P | 10/01/2020 | N | After | 17,969,936 | 18,122,139 | 0 | 0 | 18,122,139 | 99.2% | 99.2% | 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 PETERSBURG | F | 10/01/2021 | N | None | 327,767,472 | 214,599,398 | 12,294,417 | 47,435,142 | 274,328,957 | 119.5% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | F | 10/01/2020 | N | None | 279,105,181 | 214,110,646 | 11,520,504 | 43,069,127 | 268,700,277 | 103.9% | 100.0% | 100.0% | 100.0% |
| 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 | G | 10/01/2021 | N | None | 533,079,911 | 356,838,422 | 16,452,931 | 127,830,413 | 501,121,766 | 106.4% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | G | 10/01/2020 | N | None | 451,368,876 | 336,758,966 | 16,318,586 | 123,903,139 | 476,980,691 | 94.6% | 100.0% | 100.0% | 79.3% |
| 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 | P | 10/01/2021 | N | None | 512,930,074 | 398,005,453 | 24,550,172 | 89,053,046 | 511,608,671 | 100.3% | 100.0% | 100.0% | 100.0% |
| SAINT PETERSBURG | P | 10/01/2020 | N | None | 431,032,344 | 377,504,783 | 22,526,279 | 69,000,049 | 469,031,111 | 91.9% | 100.0% | 100.0% | 44.9% |
| 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% |
| SAN CARLOS PARK FCD | F | 10/01/2021 | N | None | 30,971,868 | 6,009,330 | 310,745 | 15,376,743 | 21,696,818 | 142.7% | 100.0% | 100.0% | 100.0% |
| SAN CARLOS PARK FCD | F | 10/01/2020 | N | None | 24,353,192 | 4,287,843 | 252,638 | 12,310,372 | 16,850,853 | 144.5% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2019 | N | None | 22,256,948 | 3,242,983 | 220,270 | 12,632,044 | 16,095,297 | 138.3% | 100.0% | 100.0% | 100.0% |
| 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% |
| SANFORD | F | 10/01/2021 | N | After | 47,505,890 | 21,992,361 | 2,663,337 | 11,974,928 | 36,630,626 | 129.7% | 100.0% | 100.0% | 100.0% |
| SANFORD | F | 10/01/2020 | N | After | 37,950,537 | 20,663,693 | 2,547,615 | 10,188,235 | 33,399,543 | 113.6% | 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 | P | 10/01/2021 | N | After | 58,389,830 | 38,580,692 | 2,266,780 | 9,505,486 | 50,352,958 | 116.0% | 100.0% | 100.0% | 100.0% |
| SANFORD | P | 10/01/2020 | N | After | 49,491,366 | 34,262,311 | 2,463,153 | 9,839,404 | 46,564,868 | 106.3% | 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% |
| SANIBEL | G | 10/01/2021 | N | After | 39,188,178 | 34,209,344 | 361,166 | 1,041,883 | 35,612,393 | 110.0% | 100.0% | 100.0% | 100.0% |
| SANIBEL | G | 10/01/2020 | N | After | 33,799,737 | 32,743,381 | 410,451 | 1,465,859 | 34,619,691 | 97.6% | 100.0% | 100.0% | 44.1% |
| 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 | P | 10/01/2021 | N | None | 26,591,607 | 21,895,084 | 1,023,036 | 3,240,096 | 26,158,216 | 101.7% | 100.0% | 100.0% | 100.0% |
| SANIBEL | P | 10/01/2020 | N | After | 22,049,363 | 18,540,264 | 1,178,793 | 5,255,321 | 24,974,378 | 88.3% | 100.0% | 100.0% | 44.3% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SANIBEL | P | 10/01/2017 | N | None | 18,440,697 | 18,570,160 | 773,335 | 2,718,613 | 22,062,108 | 83.6% | 99.3% | 0.0% | 0.0% |
| SARASOTA | F | 09/30/2021 | N | None | 186,813,417 | 176,614,234 | 0 | 0 | 176,614,234 | 105.8% | 100.0% | 0.0% | 100.0% |
| SARASOTA | F | 09/30/2020 | N | After | 158,307,957 | 178,306,123 | 0 | 0 | 178,306,123 | 88.8% | 88.8% | 0.0% | 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% |
| 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 | G | 09/30/2021 | N | After | 183,763,020 | 178,655,235 | 8,859,763 | 24,734,857 | 212,249,855 | 86.6% | 100.0% | 57.7% | 0.0% |
| SARASOTA | G | 09/30/2020 | N | After | 156,335,727 | 168,296,895 | 10,100,638 | 26,695,986 | 205,093,519 | 76.2% | 92.9% | 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 | P | 09/30/2021 | N | After | 323,857,165 | 247,958,820 | 12,988,497 | 44,231,714 | 305,179,031 | 106.1% | 100.0% | 100.0% | 100.0% |
| SARASOTA | P | 09/30/2020 | N | After | 270,902,751 | 231,585,774 | 12,813,186 | 42,442,077 | 286,841,037 | 94.4% | 100.0% | 100.0% | 62.4% |
| 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 MEMORIAL HEALTH CARE | G | 10/01/2021 | N | None | 444,749,557 | 208,814,822 | 0 | 164,125,850 | 372,940,672 | 119.3% | 100.0% | 0.0% | 100.0% |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2020 | N | None | 387,988,190 | 202,234,317 | 0 | 163,338,377 | 365,572,694 | 106.1% | 100.0% | 0.0% | 100.0% |
| 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-MANATEE AIRPORT | G | 10/01/2021 | N | None | 28,262,309 | 17,259,825 | 0 | 12,961,910 | 30,221,735 | 93.5% | 100.0% | 0.0% | 84.9% |
| SARASOTA-MANATEE AIRPORT | G | 10/01/2020 | N | None | 25,946,059 | 16,590,503 | 0 | 11,421,740 | 28,012,243 | 92.6% | 100.0% | 0.0% | 81.9% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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-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% |
| SATELLITE BEACH | G | 10/01/2021 | N | None | 8,952,608 | 7,083,130 | 636,505 | 1,391,120 | 9,110,755 | 98.3% | 100.0% | 100.0% | 88.6% |
| SATELLITE BEACH | G | 10/01/2020 | N | None | 8,084,440 | 7,024,812 | 585,056 | 1,161,986 | 8,771,854 | 92.2% | 100.0% | 100.0% | 40.8% |
| 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 | PF | 10/01/2021 | N | None | 25,027,945 | 18,012,415 | 2,182,310 | 5,219,155 | 25,413,880 | 98.5% | 100.0% | 100.0% | 92.6% |
| SATELLITE BEACH | PF | 10/01/2020 | N | None | 20,894,773 | 14,904,661 | 2,469,852 | 5,903,156 | 23,277,669 | 89.8% | 100.0% | 100.0% | 59.6% |
| 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% |
| SEBASTIAN | P | 10/01/2021 | N | After | 21,543,217 | 12,583,874 | 1,620,576 | 5,851,828 | 20,056,278 | 107.4% | 100.0% | 100.0% | 100.0% |
| SEBASTIAN | P | 10/01/2020 | N | After | 17,177,799 | 11,582,050 | 1,557,376 | 5,900,088 | 19,039,514 | 90.2% | 100.0% | 100.0% | 68.4% |
| 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% |
| SEBRING | F | 10/01/2021 | N | After | 16,841,814 | 14,670,307 | 306,572 | 3,148,255 | 18,125,134 | 92.9% | 100.0% | 100.0% | 59.2% |
| SEBRING | F | 10/01/2020 | N | After | 14,354,902 | 13,721,614 | 288,475 | 2,605,336 | 16,615,425 | 86.4% | 100.0% | 100.0% | 13.2% |
| 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 | P | 10/01/2021 | N | None | 23,524,121 | 15,373,563 | 470,517 | 5,727,083 | 21,571,163 | 109.1% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SEBRING | P | 10/01/2020 | N | After | 19,698,781 | 12,795,846 | 567,570 | 6,645,081 | 20,008,497 | 98.5% | 100.0% | 100.0% | 95.3% |
| SEBRING | P | 10/01/2019 | N | After | 17,937,055 | 9,679,920 | 730,370 | 8,278,297 | 18,688,587 | 96.0% | 100.0% | 100.0% | 90.9% |
| 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% |
| SEMINOLE | F | 10/01/2021 | N | After | 46,107,115 | 34,760,781 | 3,803,238 | 7,012,186 | 45,576,205 | 101.2% | 100.0% | 100.0% | 100.0% |
| SEMINOLE | F | 10/01/2020 | N | After | 38,581,317 | 34,450,369 | 3,373,169 | 5,938,403 | 43,761,941 | 88.2% | 100.0% | 100.0% | 12.8% |
| 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% |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2021 | N | None | 883,742,453 | 433,123,443 | 0 | 344,133,223 | 777,256,666 | 113.7% | 100.0% | 0.0% | 100.0% |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2020 | N | None | 684,271,740 | 376,747,746 | 0 | 338,509,268 | 715,257,014 | 95.7% | 100.0% | 0.0% | 90.8% |
| 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 MIAMI [GP] | G | 10/01/2021 | N | None | 24,784,974 | 11,018,823 | 0 | 6,155,521 | 17,174,344 | 144.3% | 100.0% | 0.0% | 100.0% |
| SOUTH MIAMI [GP] | G | 10/01/2020 | N | None | 20,452,408 | 10,278,774 | 0 | 5,382,822 | 15,661,596 | 130.6% | 100.0% | 0.0% | 100.0% |
| 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] | P | 10/01/2021 | N | None | 33,628,752 | 18,654,100 | 0 | 8,167,337 | 26,821,437 | 125.4% | 100.0% | 0.0% | 100.0% |
| SOUTH MIAMI [GP] | P | 10/01/2020 | N | None | 27,678,257 | 14,966,323 | 0 | 9,400,277 | 24,366,600 | 113.6% | 100.0% | 0.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Liabs Inact | Ratio Assets /Liabs /Liabs Contr | Ratio Assets /Liabs /Liabs Actvs |
|------------------------------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|
| 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 PASADENA | F | 10/01/2021 | N | After | 8,287,636 | 5,696,190 | 721,393 | 2,963,409 | 9,380,992 | 88.3% | 100.0% | 100.0% | 63.1% |
| SOUTH PASADENA | F | 10/01/2020 | N | After | 7,013,245 | 5,690,924 | 644,386 | 2,396,289 | 8,731,599 | 80.3% | 100.0% | 100.0% | 28.3% |
| 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 WALTON FCD | F | 10/01/2021 | N | After | 72,648,078 | 23,361,496 | 5,078,305 | 30,099,571 | 58,539,372 | 124.1% | 100.0% | 100.0% | 100.0% |
| SOUTH WALTON FCD | F | 10/01/2020 | N | After | 60,923,933 | 20,763,072 | 4,922,352 | 26,009,104 | 51,694,528 | 117.9% | 100.0% | 100.0% | 100.0% |
| 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% |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2022 | N | None | 52,613,978 | 36,086,197 | 0 | 386,441 | 36,472,638 | 144.3% | 100.0% | 0.0% | 100.0% |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2021 | N | None | 49,594,468 | 35,574,619 | 0 | 1,228,869 | 36,803,488 | 134.8% | 100.0% | 0.0% | 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% |
| SOUTHERN MANATEE FCD | F | 10/01/2021 | N | None | 61,776,009 | 22,507,236 | 2,137,973 | 27,619,994 | 52,265,203 | 118.2% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | F | 10/01/2020 | N | None | 52,435,551 | 20,358,300 | 1,999,587 | 22,857,120 | 45,215,007 | 116.0% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SOUTHERN MANATEE FCD | F | 10/01/2019 | N | None | 47,720,587 | 16,258,038 | 2,002,190 | 23,250,577 | 41,510,805 | 115.0% | 100.0% | 100.0% | 100.0% |
| 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 | G | 10/01/2021 | N | None | 4,329,285 | 3,325,584 | 71,387 | 680,878 | 4,077,849 | 106.2% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2020 | N | None | 3,839,722 | 3,098,623 | 85,703 | 704,865 | 3,889,191 | 98.7% | 100.0% | 100.0% | 93.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2019 | N | None | 3,673,200 | 2,547,278 | 107,533 | 901,864 | 3,556,675 | 103.3% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2018 | N | None | 3,230,261 | 1,700,417 | 129,563 | 1,179,829 | 3,009,809 | 107.3% | 100.0% | 100.0% | 100.0% |
| SOUTHERN MANATEE FCD | G | 10/01/2017 | N | None | 2,799,311 | 1,419,477 | 128,484 | 1,094,788 | 2,642,749 | 105.9% | 100.0% | 100.0% | 100.0% |
| STARKE | F | 10/01/2021 | N | None | 5,035,267 | 2,583,853 | 28,255 | 2,011,797 | 4,623,905 | 108.9% | 100.0% | 100.0% | 100.0% |
| STARKE | F | 10/01/2020 | N | None | 4,329,103 | 2,578,476 | 18,479 | 1,707,572 | 4,304,527 | 100.6% | 100.0% | 100.0% | 100.0% |
| STARKE | F | 10/01/2019 | N | None | 3,867,597 | 2,601,485 | 45,003 | 1,453,496 | 4,099,984 | 94.3% | 100.0% | 100.0% | 84.0% |
| 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 | G | 10/01/2021 | N | None | 11,946,116 | 10,351,624 | 191,798 | 1,511,135 | 12,054,557 | 99.1% | 100.0% | 100.0% | 92.8% |
| STARKE | G | 10/01/2020 | N | None | 10,952,168 | 10,882,859 | 175,666 | 1,403,336 | 12,461,861 | 87.9% | 100.0% | 39.5% | 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 | P | 10/01/2021 | N | None | 5,402,166 | 4,115,835 | 62,819 | 507,473 | 4,686,127 | 115.3% | 100.0% | 100.0% | 100.0% |
| STARKE | P | 10/01/2020 | N | None | 4,628,123 | 4,283,135 | 46,307 | 384,376 | 4,713,818 | 98.2% | 100.0% | 100.0% | 77.7% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2017 | N | None | 4,365,275 | 3,004,138 | 100,509 | 1,109,899 | 4,214,546 | 103.6% | 100.0% | 100.0% | 100.0% |
| SUNRISE | F | 10/01/2021 | N | None | 183,776,715 | 148,231,769 | 12,798,973 | 36,180,207 | 197,210,949 | 93.2% | 100.0% | 100.0% | 62.9% |
| SUNRISE | F | 10/01/2020 | N | None | 151,816,631 | 144,143,537 | 11,310,523 | 28,778,601 | 184,232,661 | 82.4% | 100.0% | 67.8% | 0.0% |
| 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 | G | 10/01/2021 | N | None | 296,665,027 | 255,803,355 | 23,624,259 | 57,761,640 | 337,189,254 | 88.0% | 100.0% | 100.0% | 29.8% |
| SUNRISE | G | 10/01/2020 | N | After | 246,227,533 | 243,811,677 | 23,116,595 | 68,375,854 | 335,304,126 | 73.4% | 100.0% | 10.5% | 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 | P | 10/01/2021 | N | After | 215,368,177 | 196,829,206 | 11,164,882 | 45,506,175 | 253,500,263 | 85.0% | 100.0% | 100.0% | 16.2% |
| SUNRISE | P | 10/01/2020 | N | After | 175,186,062 | 170,944,626 | 12,061,140 | 52,469,551 | 235,475,317 | 74.4% | 100.0% | 35.2% | 0.0% |
| 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% |
| SURFSIDE [GP] | G | 10/01/2021 | N | None | 12,171,973 | 7,658,890 | 266,709 | 4,225,140 | 12,150,739 | 100.2% | 100.0% | 100.0% | 100.0% |
| SURFSIDE [GP] | G | 10/01/2020 | N | None | 9,608,705 | 7,399,181 | 225,180 | 3,781,552 | 11,405,913 | 84.2% | 100.0% | 100.0% | 52.5% |
| 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] | P | 10/01/2021 | N | None | 21,109,503 | 5,936,299 | 122,083 | 11,299,462 | 17,357,844 | 121.6% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2020 | N | None | 16,641,024 | 5,684,309 | 105,441 | 9,784,270 | 15,574,020 | 106.9% | 100.0% | 100.0% | 100.0% |
| 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% |
| SWEETWATER | P | 10/01/2021 | N | None | 18,973,363 | 7,848,236 | 2,053,449 | 6,135,473 | 16,037,158 | 118.3% | 100.0% | 100.0% | 100.0% |
| SWEETWATER | P | 10/01/2020 | N | None | 15,349,437 | 7,911,495 | 1,505,207 | 5,373,346 | 14,790,048 | 103.8% | 100.0% | 100.0% | 100.0% |
| SWEETWATER | P | 10/01/2019 | N | After | 13,124,774 | 8,074,237 | 1,209,431 | 4,500,263 | 13,783,931 | 95.2% | 100.0% | 100.0% | 85.4% |
| 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% |
| TALLAHASSEE [GPF] | F | 10/01/2020 | N | After | 230,737,000 | 224,258,000 | 22,412,000 | 19,097,000 | 265,767,000 | 86.8% | 100.0% | 28.9% | 0.0% |
| 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] | G | 10/01/2020 | N | After | 1,194,769,000 | 957,634,000 | 58,692,000 | 225,318,000 | 1,241,644,000 | 96.2% | 100.0% | 100.0% | 79.2% |
| 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] | P | 10/01/2020 | N | After | 343,664,000 | 291,050,000 | 27,288,000 | 53,120,000 | 371,458,000 | 92.5% | 100.0% | 100.0% | 47.7% |
| 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% |
| TAMARAC | F | 10/01/2021 | N | None | 150,908,002 | 67,229,405 | 13,412,777 | 36,790,525 | 117,432,707 | 128.5% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2020 | N | None | 125,186,999 | 66,112,927 | 12,178,810 | 30,947,920 | 109,239,657 | 114.6% | 100.0% | 100.0% | 100.0% |
| 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 | G | 10/01/2021 | N | None | 68,399,602 | 33,821,073 | 6,056,994 | 13,580,902 | 53,458,969 | 127.9% | 100.0% | 100.0% | 100.0% |
| TAMARAC | G | 10/01/2020 | N | None | 59,656,112 | 32,975,522 | 5,745,875 | 12,503,178 | 51,224,575 | 116.5% | 100.0% | 100.0% | 100.0% |
| 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 | P | 10/01/2021 | N | None | 6,372,617 | 8,480,472 | 0 | 0 | 8,480,472 | 75.1% | 75.1% | 0.0% | 0.0% |
| TAMARAC | P | 10/01/2020 | N | After | 5,453,359 | 8,886,786 | 0 | 0 | 8,886,786 | 61.4% | 61.4% | 0.0% | 0.0% |
| 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 - ELECTED | G | 10/01/2021 | N | None | 71,666,492 | 34,118,293 | 7,202,426 | 16,826,271 | 58,146,990 | 123.3% | 100.0% | 100.0% | 100.0% |
| TAMARAC - ELECTED | G | 10/01/2020 | N | None | 59,001,430 | 28,693,794 | 7,314,145 | 16,390,317 | 52,398,256 | 112.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| TAMPA | G | 10/01/2021 | N | After | 860,399,903 | 635,583,209 | 284,782 | 187,666,715 | 823,534,706 | 104.5% | 100.0% | 100.0% | 100.0% |
| TAMPA | G | 10/01/2020 | N | After | 741,084,321 | 613,961,818 | 505,183 | 175,555,397 | 790,022,398 | 93.8% | 100.0% | 100.0% | 72.1% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| TAMPA | G | 01/01/2019 | 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 | PF | 10/01/2021 | N | None | 1,405,607,880 | 1,070,649,288 | 102,969,967 | 252,655,547 | 1,426,274,802 | 98.6% | 100.0% | 100.0% | 91.8% |
| TAMPA | PF | 10/01/2020 | N | After | 1,335,272,222 | 1,025,127,154 | 103,864,140 | 236,785,943 | 1,365,777,237 | 97.8% | 100.0% | 100.0% | 87.1% |
| 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 (STAFF) | G | 10/01/2020 | N | After | 1,364,413 | 269,356 | 46,885 | 395,779 | 712,020 | 191.6% | 100.0% | 100.0% | 100.0% |
| TAMPA PF (STAFF) | G | 10/01/2019 | N | None | 1,060,134 | 0 | 21,382 | 565,142 | 586,524 | 180.7% | 100.0% | 100.0% | 100.0% |
| 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 | 10/01/2021 | N | None | 35,600,023 | 24,956,463 | 1,857,967 | 5,146,628 | 31,961,058 | 111.4% | 100.0% | 100.0% | 100.0% |
| TARPON SPRINGS | F | 10/01/2020 | N | After | 29,456,194 | 23,625,955 | 1,742,345 | 5,007,706 | 30,376,006 | 97.0% | 100.0% | 100.0% | 81.6% |
| 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 | P | 10/01/2021 | N | None | 33,613,025 | 23,534,247 | 2,279,006 | 7,131,400 | 32,944,653 | 102.0% | 100.0% | 100.0% | 100.0% |
| TARPON SPRINGS | P | 10/01/2020 | N | After | 29,469,346 | 21,339,546 | 2,296,547 | 8,222,902 | 31,858,995 | 92.5% | 100.0% | 100.0% | 70.9% |
| 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% |
| TAVARES | F | 10/01/2021 | N | After | 11,520,249 | 2,285,159 | 552,613 | 5,282,075 | 8,119,847 | 141.9% | 100.0% | 100.0% | 100.0% |
| TAVARES | F | 10/01/2020 | N | After | 9,459,979 | 2,252,049 | 517,018 | 4,442,411 | 7,211,478 | 131.2% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| TAVARES | 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 | P | 10/01/2021 | N | After | 17,880,450 | 13,255,370 | 1,199,918 | 1,634,848 | 16,090,136 | 111.1% | 100.0% | 100.0% | 100.0% |
| TAVARES | P | 10/01/2020 | N | After | 14,926,145 | 11,846,169 | 1,167,379 | 1,356,038 | 14,369,586 | 103.9% | 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% |
| TEMPLE TERRACE | F | 10/01/2021 | N | After | 38,196,973 | 27,622,234 | 2,946,654 | 9,919,505 | 40,488,393 | 94.3% | 100.0% | 100.0% | 76.9% |
| TEMPLE TERRACE | F | 10/01/2020 | N | After | 30,940,619 | 25,769,939 | 2,795,765 | 8,755,712 | 37,321,416 | 82.9% | 100.0% | 100.0% | 27.1% |
| 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% |
| TEMPLE TERRACE | P | 10/01/2021 | N | None | 37,818,745 | 38,696,750 | 2,540,393 | 7,556,125 | 48,793,268 | 77.5% | 97.7% | 0.0% | 0.0% |
| TEMPLE TERRACE | P | 10/01/2020 | N | After | 31,202,414 | 38,792,428 | 2,176,893 | 5,779,975 | 46,749,296 | 66.7% | 80.4% | 0.0% | 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% |
| TEQUESTA | G | 10/01/2021 | N | None | 8,878,841 | 2,957,595 | 976,922 | 2,485,975 | 6,420,492 | 138.3% | 100.0% | 100.0% | 100.0% |
| TEQUESTA | G | 10/01/2020 | N | After | 7,129,156 | 2,649,448 | 862,645 | 2,186,135 | 5,698,228 | 125.1% | 100.0% | 100.0% | 100.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| TEQUESTA | 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 [PF] | F | 10/01/2021 | N | None | 16,221,717 | 7,267,155 | 904,567 | 5,210,470 | 13,382,192 | 121.2% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | F | 10/01/2020 | N | After | 13,058,965 | 5,388,432 | 923,035 | 5,735,745 | 12,047,212 | 108.4% | 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] | P | 10/01/2021 | N | None | 7,621,215 | 1,239,079 | 457,934 | 1,909,732 | 3,606,745 | 211.3% | 100.0% | 100.0% | 100.0% |
| TEQUESTA [PF] | P | 10/01/2020 | N | After | 6,171,161 | 1,184,000 | 385,652 | 1,572,253 | 3,141,905 | 196.4% | 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% |
| TITUSVILLE | G | 10/01/2021 | N | After | 73,155,074 | 53,041,527 | 2,001,501 | 11,706,401 | 66,749,429 | 109.6% | 100.0% | 100.0% | 100.0% |
| TITUSVILLE | G | 10/01/2020 | N | After | 61,693,517 | 50,879,831 | 1,917,349 | 11,028,516 | 63,825,696 | 96.7% | 100.0% | 100.0% | 80.7% |
| 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% |
| TITUSVILLE | PF | 10/01/2021 | N | After | 77,754,596 | 59,538,596 | 2,746,805 | 9,673,085 | 71,958,486 | 108.1% | 100.0% | 100.0% | 100.0% |
| TITUSVILLE | PF | 10/01/2020 | N | After | 64,798,226 | 56,829,903 | 3,888,798 | 7,659,766 | 68,378,467 | 94.8% | 100.0% | 100.0% | 53.3% |
| 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% |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2021 | N | After | 199,218,748 | 109,124,792 | 16,380,820 | 34,075,191 | 159,580,803 | 124.8% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2020 | N | After | 169,070,897 | 105,877,205 | 17,449,557 | 31,119,335 | 154,446,097 | 109.5% | 100.0% | 100.0% | 100.0% |
| 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% |
| UMATILLA | P | 10/01/2020 | N | None | 2,232,474 | 578,649 | 26,118 | 493,798 | 1,098,565 | 203.2% | 100.0% | 100.0% | 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% |
| VALPARAISO | PF | 10/01/2021 | N | None | 3,760,189 | 1,144,583 | 0 | 844,152 | 1,988,735 | 189.1% | 100.0% | 0.0% | 100.0% |
| VALPARAISO | PF | 10/01/2020 | N | None | 3,104,039 | 747,151 | 0 | 1,080,346 | 1,827,497 | 169.9% | 100.0% | 0.0% | 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% |
| VENICE | F | 10/01/2021 | N | After | 33,725,542 | 33,715,193 | 2,106,889 | 10,642,355 | 46,464,437 | 72.6% | 100.0% | 0.5% | 0.0% |
| VENICE | F | 10/01/2020 | N | After | 28,285,554 | 30,934,265 | 2,286,651 | 10,656,462 | 43,877,378 | 64.5% | 91.4% | 0.0% | 0.0% |
| 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 | P | 10/01/2021 | N | None | 48,365,308 | 44,302,474 | 166,822 | 707,778 | 45,177,074 | 107.1% | 100.0% | 100.0% | 100.0% |
| VENICE | P | 10/01/2020 | N | After | 41,462,650 | 42,161,781 | 436,050 | 2,406,300 | 45,004,131 | 92.1% | 98.3% | 0.0% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| VERO BEACH | F | 10/01/2021 | N | None | 7,994,577 | 7,109,398 | 0 | 0 | 7,109,398 | 112.5% | 100.0% | 0.0% | 100.0% |
| VERO BEACH | F | 10/01/2020 | N | After | 7,048,190 | 7,380,709 | 0 | 0 | 7,380,709 | 95.5% | 95.5% | 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 | G | 10/01/2021 | N | None | 112,867,961 | 93,119,274 | 3,140,442 | 17,375,030 | 113,634,746 | 99.3% | 100.0% | 100.0% | 95.6% |
| VERO BEACH | G | 10/01/2020 | N | None | 99,243,248 | 88,660,667 | 3,480,218 | 19,825,134 | 111,966,019 | 88.6% | 100.0% | 100.0% | 35.8% |
| 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 | P | 10/01/2021 | N | After | 54,540,489 | 33,469,328 | 1,886,381 | 13,564,493 | 48,920,202 | 111.5% | 100.0% | 100.0% | 100.0% |
| VERO BEACH | P | 10/01/2020 | N | After | 47,850,680 | 33,846,977 | 1,652,048 | 11,618,532 | 47,117,557 | 101.6% | 100.0% | 100.0% | 100.0% |
| 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% |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2021 | N | After | 20,540,857 | 14,540,090 | 619,631 | 2,948,572 | 18,108,293 | 113.4% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2020 | N | After | 17,990,079 | 12,848,645 | 762,846 | 3,569,714 | 17,181,205 | 104.7% | 100.0% | 100.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | After | 34,474,422 | 17,349,789 | 1,661,082 | 9,476,374 | 28,487,245 | 121.0% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2020 | N | After | 28,181,159 | 13,840,833 | 1,539,063 | 9,649,080 | 25,028,976 | 112.6% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 PALM SPRINGS | G | 10/01/2021 | N | None | 34,347,895 | 18,474,130 | 643,179 | 7,922,625 | 27,039,934 | 127.0% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF PALM SPRINGS | G | 10/01/2020 | N | None | 29,082,299 | 18,798,284 | 585,704 | 6,679,409 | 26,063,397 | 111.6% | 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 | PF | 10/01/2021 | N | None | 42,298,547 | 26,011,813 | 1,105,327 | 8,108,271 | 35,225,411 | 120.1% | 100.0% | 100.0% | 100.0% |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2020 | N | None | 35,217,022 | 22,295,786 | 0 | 10,327,920 | 32,623,706 | 107.9% | 100.0% | 0.0% | 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% |
| VOLUSIA COUNTY (VOL) | F | 10/01/2021 | N | None | 5,681,896 | 1,397,846 | 0 | 98,962 | 1,496,808 | 379.6% | 100.0% | 0.0% | 100.0% |
| 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% |
| WAUCHULA | GP | 10/01/2021 | N | None | 23,503,907 | 9,750,432 | 2,098,500 | 2,976,958 | 14,825,890 | 158.5% | 100.0% | 100.0% | 100.0% |
| WAUCHULA | GP | 10/01/2020 | N | None | 19,907,646 | 9,561,638 | 2,075,112 | 2,954,589 | 14,591,339 | 136.4% | 100.0% | 100.0% | 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% |
| WEST MANATEE FCD | F | 10/01/2021 | N | After | 27,036,196 | 3,917,758 | 904,803 | 13,008,943 | 17,831,504 | 151.6% | 100.0% | 100.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | 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 | 10/01/2020 | N | After | 21,298,301 | 3,341,285 | 772,788 | 11,184,225 | 15,298,298 | 139.2% | 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% |
| 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 MELBOURNE | P | 10/01/2021 | N | After | 20,830,988 | 11,174,410 | 1,509,719 | 3,898,173 | 16,582,302 | 125.6% | 100.0% | 100.0% | 100.0% |
| WEST MELBOURNE | P | 10/01/2020 | N | After | 17,507,833 | 11,017,620 | 1,348,484 | 3,100,954 | 15,467,058 | 113.2% | 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 PALM BEACH | F | 09/30/2021 | N | After | 308,152,989 | 245,680,458 | 28,824,766 | 58,386,081 | 332,891,305 | 92.6% | 100.0% | 100.0% | 57.6% |
| WEST PALM BEACH | F | 09/30/2020 | N | None | 252,230,683 | 233,467,835 | 27,803,927 | 55,441,493 | 316,713,255 | 79.6% | 100.0% | 67.5% | 0.0% |
| 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 | G | 09/30/2021 | N | None | 51,366,242 | 37,775,586 | 888,127 | 3,664,757 | 42,328,470 | 121.4% | 100.0% | 100.0% | 100.0% |
| WEST PALM BEACH | G | 09/30/2020 | N | After | 45,778,034 | 36,548,108 | 1,099,962 | 4,593,399 | 42,241,469 | 108.4% | 100.0% | 100.0% | 100.0% |
| 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 | P | 09/30/2021 | N | After | 485,338,602 | 345,779,246 | 22,610,104 | 63,556,037 | 431,945,387 | 112.4% | 100.0% | 100.0% | 100.0% |
| WEST PALM BEACH | P | 09/30/2020 | N | After | 400,055,406 | 317,177,727 | 23,038,038 | 62,027,523 | 402,243,288 | 99.5% | 100.0% | 100.0% | 96.5% |
| 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% |
| WILLISTON | G | 10/01/2021 | N | None | 5,265,889 | 2,369,502 | 0 | 752,503 | 3,122,005 | 168.7% | 100.0% | 0.0% | 100.0% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs /Inact | Ratio Assets /Liabs /Contr | Ratio Assets /Liabs /Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| WILLISTON | G | 10/01/2020 | N | None | 4,582,607 | 2,235,114 | 0 | 804,560 | 3,039,674 | 150.8% | 100.0% | 0.0% | 100.0% |
| WILLISTON | G | 10/01/2019 | N | None | 4,722,544 | 2,650,535 | 0 | 667,249 | 3,317,784 | 142.3% | 100.0% | 0.0% | 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 | P | 10/01/2021 | N | None | 3,067,916 | 1,260,890 | 0 | 961,179 | 2,222,069 | 138.1% | 100.0% | 0.0% | 100.0% |
| WILLISTON | P | 10/01/2020 | N | None | 2,584,162 | 1,274,375 | 0 | 903,942 | 2,178,317 | 118.6% | 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% |
| 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% |
| WILTON MANORS (VOL) | F | 10/01/2021 | N | None | 1,639,639 | 1,473,182 | 0 | 254,131 | 1,727,313 | 94.9% | 100.0% | 0.0% | 65.5% |
| WILTON MANORS (VOL) | F | 10/01/2020 | N | After | 1,354,673 | 1,410,373 | 0 | 249,168 | 1,659,541 | 81.6% | 96.1% | 0.0% | 0.0% |
| 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 [GP] | G | 10/01/2021 | N | After | 14,421,074 | 16,611,358 | 238,417 | 726,072 | 17,575,847 | 82.1% | 86.8% | 0.0% | 0.0% |
| WILTON MANORS [GP] | G | 10/01/2020 | N | None | 12,641,406 | 15,721,955 | 388,935 | 1,224,377 | 17,335,267 | 72.9% | 80.4% | 0.0% | 0.0% |
| 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] | P | 10/01/2021 | N | After | 17,744,389 | 18,625,183 | 344,404 | 2,277,303 | 21,246,890 | 83.5% | 95.3% | 0.0% | 0.0% |
| WILTON MANORS [GP] | P | 10/01/2020 | N | None | 14,996,607 | 18,332,858 | 321,724 | 2,096,328 | 20,750,910 | 72.3% | 81.8% | 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| WILTON MANORS [GP] | P | 10/01/2018 | 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% |
| WINTER GARDEN | G | 10/01/2021 | N | After | 37,746,261 | 20,444,231 | 1,355,617 | 11,543,892 | 33,343,740 | 113.2% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | G | 10/01/2020 | N | After | 32,158,659 | 19,390,632 | 1,236,022 | 10,823,306 | 31,449,960 | 102.3% | 100.0% | 100.0% | 100.0% |
| 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 | PF | 10/01/2021 | N | After | 59,177,861 | 25,230,812 | 2,111,303 | 16,581,822 | 43,923,937 | 134.7% | 100.0% | 100.0% | 100.0% |
| WINTER GARDEN | PF | 10/01/2020 | N | After | 48,904,839 | 21,315,380 | 1,967,252 | 14,021,035 | 37,303,667 | 131.1% | 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% |
| 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 HAVEN | F | 10/01/2021 | N | None | 41,727,658 | 24,440,012 | 3,507,100 | 10,658,825 | 38,605,937 | 108.1% | 100.0% | 100.0% | 100.0% |
| WINTER HAVEN | F | 10/01/2020 | N | After | 35,029,693 | 23,215,784 | 3,507,258 | 9,871,268 | 36,594,310 | 95.7% | 100.0% | 100.0% | 84.1% |
| 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 | G | 10/01/2021 | N | After | 82,090,657 | 73,148,385 | 4,904,332 | 10,111,469 | 88,164,186 | 93.1% | 100.0% | 100.0% | 39.9% |
| WINTER HAVEN | G | 10/01/2020 | N | After | 72,911,978 | 69,663,807 | 5,146,820 | 9,364,470 | 84,175,097 | 86.6% | 100.0% | 63.1% | 0.0% |
| 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% |

APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Market Value of Assets | Liability for Ret & Ben | Liability for EE Contrib | Liability for Actives | Total PVAB | FASB 35 Ratio | Ratio Assets /Liabs Inact | Ratio Assets /Liabs Contr | Ratio Assets /Liabs Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| WINTER HAVEN | P | 10/01/2021 | N | None | 40,899,168 | 28,664,137 | 2,449,664 | 6,648,828 | 37,762,629 | 108.3% | 100.0% | 100.0% | 100.0% |
| WINTER HAVEN | P | 10/01/2020 | N | After | 37,078,995 | 29,008,707 | 2,246,808 | 5,928,675 | 37,184,190 | 99.7% | 100.0% | 100.0% | 98.2% |
| 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 PARK | F | 10/01/2021 | N | None | 74,186,284 | 51,244,713 | 518,305 | 13,975,502 | 65,738,520 | 112.9% | 100.0% | 100.0% | 100.0% |
| WINTER PARK | F | 10/01/2020 | N | None | 64,642,776 | 49,118,444 | 513,794 | 14,439,843 | 64,072,081 | 100.9% | 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 | P | 10/01/2021 | N | None | 69,770,663 | 52,932,363 | 606,061 | 14,181,539 | 67,719,963 | 103.0% | 100.0% | 100.0% | 100.0% |
| WINTER PARK | P | 10/01/2020 | N | None | 58,745,635 | 53,738,753 | 497,266 | 11,485,894 | 65,721,913 | 89.4% | 100.0% | 100.0% | 39.3% |
| WINTER PARK | P | 10/01/2019 | N | After | 54,045,340 | 50,062,578 | 480,202 | 12,096,976 | 62,639,756 | 86.3% | 100.0% | 100.0% | 29.0% |
| WINTER PARK | P | 10/01/2018 | N | After | 52,463,629 | 48,545,396 | 2,523,493 | 10,169,557 | 61,238,446 | 85.7% | 100.0% | 100.0% | 13.7% |
| WINTER PARK | P | 10/01/2017 | N | None | 49,553,447 | 45,134,028 | 2,602,744 | 9,022,789 | 56,759,561 | 87.3% | 100.0% | 100.0% | 20.1% |
| WINTER SPRINGS | GPF | 10/01/2021 | N | None | 72,453,381 | 55,590,687 | 0 | 9,889,396 | 65,480,083 | 110.6% | 100.0% | 0.0% | 100.0% |
| WINTER SPRINGS | GPF | 10/01/2020 | N | None | 58,544,989 | 54,090,308 | 0 | 9,767,706 | 63,858,014 | 91.7% | 100.0% | 0.0% | 45.6% |
| WINTER SPRINGS | GPF | 10/01/2019 | N | None | 54,713,697 | 49,411,110 | 0 | 11,462,703 | 60,873,813 | 89.9% | 100.0% | 0.0% | 46.3% |
| 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% |

APPENDIX E

ACTUARIAL DATA

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

| Headings | Information Provided |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City or District | Plan Sponsor (Name of City, Special District, or School Board). |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| Funding Method | The actuarial cost funding method may be one of the following: <ul style="list-style-type: none"> * EAN = Entry Age Normal * FIL = Frozen Initial Liability * AGG = Aggregate * UC = Unit Credit * PUC = Projected Unit Credit * AAN = Attained Age Normal * ILP = Individual Level Premium |
| Plan Yr Ended | Date <i>plan year ended</i> of the valuation date shown. |

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

APPENDIX E - Actuarial Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description | |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| ALACHUA COUNTY LIBRARY | G | 10/01/2021 | EAN | 09/30/2021 | 3.7 | 7.93 | 6.75 | 10.74 | 18.41 | 0.00 | VR | NR DATE |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2020 | EAN | 06/30/2020 | 0 | 0.00 | 6.50 | 2.33 | 2.33 | 0.00 | NA | NA |
| ALTAMONTE SPRINGS | G | 10/01/2021 | EAN | 09/30/2021 | 4.23 | 7.10 | 7.00 | 17.10 | 17.10 | 0.00 | VR | NRD |
| ALTAMONTE SPRINGS | P | 10/01/2021 | EAN | 09/30/2021 | 3.97 | 5.45 | 7.00 | 16.99 | 16.99 | 0.00 | VR | NRD |
| APOPKA | F | 10/01/2021 | EAN | 09/30/2021 | 6 | 5.62 | 7.00 | 0.00 | 21.04 | 0.00 | VR | The earlier of attainment of age 55 w/ 10 years of credited service, or 22 years of credited service |
| APOPKA | G | 10/01/2021 | EAN | 09/30/2021 | 5 | 8.23 | 7.00 | 0.00 | 21.10 | 3.92 | VR | For participants w/at least 5 Years of Service, 30% at age 57, 20% at ages 58-61, and 100% at age 62 and over |
| APOPKA | P | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 8.70 | 7.00 | 0.00 | 20.75 | 0.00 | VR | VARIABLE RATES |
| ARCADIA | G | 01/01/2022 | EAN | 12/31/2021 | 4.5 | 4.14 | 6.00 | 10.11 | 10.44 | 0.00 | 65 | NR DATE |
| ARCADIA | PF | 10/01/2021 | EAN | 09/30/2021 | 9.93 | 4.71 | 6.50 | 9.50 | 19.67 | 0.00 | 55 | VARIABLE RATES |
| ATLANTIC BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 5.1 | 4.74 | 6.75 | 9.76 | 22.58 | 0.00 | VR | VARIABLE RATES |
| ATLANTIC BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 5.91 | 7.26 | 6.75 | 8.97 | 21.54 | 2.49 | VR | varying from 10% to 100% by year of eligibility |
| ATLANTIS | P | 10/01/2020 | EAN | 09/30/2020 | 0 | 0.00 | 7.69 | 7.47 | 6.03 | 0.00 | 0 | 0 |
| AUBURNDALE | F | 10/01/2021 | EAN | 09/30/2021 | 7.2 | 9.22 | 7.50 | 9.87 | 19.64 | 1.65 | VR | VARIABLE RATES |
| AUBURNDALE | G | 10/01/2021 | EAN | 09/30/2021 | 3.64 | 5.92 | 7.25 | 10.11 | 21.23 | 0.00 | VR | VARIABLE RATES |
| AUBURNDALE | P | 10/01/2021 | EAN | 09/30/2021 | 5.24 | 5.21 | 7.50 | 9.91 | 19.61 | 2.09 | VR | VARIABLE RATES |
| AVENTURA | P | 10/01/2020 | EAN | 09/30/2020 | 5.00 | 3.90 | 7.25 | 6.89 | 7.98 | 0.00 | VR | VARIABLE RATES |
| AVON PARK | F | 10/01/2021 | EAN | 09/30/2021 | 6.07 | 4.52 | 7.00 | 10.58 | 21.03 | 0.00 | VR | VARIABLE RATES |
| AVON PARK | P | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.00 | 9.29 | 20.35 | 0.00 | VR | NORM RET AGE |
| BAL HARBOUR VILLAGE | G | 10/01/2021 | EAN | 09/30/2021 | 4.84 | 4.77 | 5.75 | 9.91 | 21.22 | 2.75 | VR | VARIABLE RATES |
| BAL HARBOUR VILLAGE | P | 10/01/2021 | EAN | 09/30/2021 | 5.12 | 3.12 | 7.00 | 10.88 | 14.73 | 0.00 | VR | VARIABLE RATES |
| BARTOW | F | 10/01/2021 | EAN | 09/30/2021 | 4.50 | 5.49 | 7.25 | 9.79 | 20.15 | 0.00 | VR | VARIABLE RATES |
| BARTOW | G | 10/01/2021 | EAN | 09/30/2021 | 4.77 | 6.48 | 7.25 | 9.90 | 19.49 | 0.00 | VR | VARIABLE RATES |
| BARTOW | P | 10/01/2021 | EAN | 09/30/2021 | 6.10 | 9.41 | 7.50 | 9.33 | 16.83 | 0.00 | VR | VARIABLE RATES |
| BAY HARBOR ISLANDS | G | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 5.80 | 6.00 | 16.87 | 16.66 | 0.00 | VR | VARIABLE RATES |
| BAY HARBOR ISLANDS | P | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 7.92 | 6.00 | 16.79 | 16.66 | 0.00 | VR | VARIABLE RATES |

APPENDIX E - Actuarial Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description | |
|-----------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| BAY MEDICAL CENTER | | G 01/01/2022 | PUC | 12/31/2021 | 0.0 | 0.00 | 6.75 | 12.37 | 12.37 | 0.00 | VR | NORM RET AGE |
| BELLE GLADE | | G 10/01/2021 | AGG | 09/30/2021 | 4.33 | 4.69 | 6.50 | 11.17 | 18.87 | 0.00 | VR | VARIABLE RATES |
| BELLE GLADE (RETIRED) | | PF 10/01/2021 | AGG | 09/30/2021 | 0.00 | 0.00 | 5.00 | 11.62 | 11.62 | 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 10/01/2021 | EAN | 09/30/2021 | 5.91 | 0.08 | 7.30 | 9.34 | 16.77 | 2.51 | VR | VARIABLE RATES |
| BELLEVIEW | | P 10/01/2021 | EAN | 09/30/2021 | 6.37 | 5.79 | 7.50 | 10.67 | 19.67 | 0.00 | VR | VARIABLE RATES |
| BOCA GRANDE FCD | | F 10/01/2021 | FIL | 09/30/2021 | 5.5 | 8.48 | 6.35 | 16.47 | 16.47 | 3.00 | VR | VARIABLE RATES |
| BOCA RATON | | G 10/01/2021 | EAN | 09/30/2021 | 3.98 | 4.89 | 7.70 | 10.47 | 21.04 | 3.00 | VR | VARIABLE RATES |
| BOCA RATON | | PF 10/01/2021 | EAN | 09/30/2021 | 113.91 | 5.34 | 7.70 | 9.82 | 24.57 | 2.92 | VR | VARIABLE RATES |
| BOCA RATON EXECUTIVE | | G 10/01/2021 | EAN | 09/30/2021 | 4.15 | 6.95 | 7.05 | 12.35 | 24.09 | 3.50 | VR | Varies by division age and service from 10% to 100% |
| BOCA RATON HOUSING | | G 10/01/2019 | AGG | 09/30/2019 | 4.50 | 8.29 | 7.00 | 5.54 | 5.35 | 0.00 | VR | Division 1: age 55 with at least 20 yrs of credited service or age 62 with at least 10 yrs of credited service |
| BONITA SPRINGS FCD | | F 10/01/2021 | EAN | 09/30/2021 | 5.51 | 7.16 | 7.50 | 9.32 | 21.76 | 0.00 | VR | VARIABLE RATES |
| BONITA SPRINGS FCD | | G 10/01/2020 | EAN | 09/30/2020 | 6.92 | 6.74 | 7.40 | 8.75 | 11.17 | 0.00 | VR | VARIABLE RATES |
| BOYNTON BEACH | | F 10/01/2021 | EAN | 09/30/2021 | 6.90 | 9.20 | 7.15 | 11.48 | 18.60 | 2.50 | VR | Rates vary by age and service 60% to 100% |
| BOYNTON BEACH | | G 10/01/2020 | EAN | 09/30/2020 | 5.32 | 5.50 | 6.90 | 8.08 | 6.92 | 2.80 | VR | Variable - Rates vary by age and service 20% to 100% |
| BOYNTON BEACH | | P 10/01/2021 | EAN | 09/30/2021 | 5.80 | 8.70 | 6.90 | 8.45 | 18.07 | 2.50 | VR | Variable - Varies by Age and Service from 10% to 100% |
| BRADENTON | | F 10/01/2021 | EAN | 09/30/2021 | 6.58 | 7.53 | 7.00 | 10.11 | 23.10 | 0.00 | VT | VARIABLE RATES |
| BRADENTON | | P 10/01/2021 | EAN | 09/30/2021 | 7.7 | 6.90 | 7.35 | 9.14 | 17.57 | 2.25 | VR | 80% first eligible; 40%next 4 years; then 100% |
| BROOKSVILLE | | F 10/01/2021 | EAN | 09/30/2021 | 6.62 | 6.08 | 7.55 | 9.93 | 19.26 | 0.00 | VR | VARIABLE RATES |
| BROOKSVILLE | | P 10/01/2019 | AGG | 09/30/2019 | 0 | 0.00 | 7.25 | 8.03 | 1.94 | 0.00 | VR | VARIABLE RATES |
| BUSHNELL | | G 10/01/2021 | EAN | 09/30/2021 | 6.00 | 0.00 | 7.50 | 11.38 | 20.65 | 0.00 | VR | VARIABLE RATES |
| CAPE CORAL | | F 10/01/2021 | EAN | 09/30/2021 | 7.50 | 7.07 | 7.00 | 9.52 | 21.11 | 0.00 | VR | VARIABLE RATES |
| CAPE CORAL | | G 10/01/2021 | EAN | 09/30/2021 | 6.25 | 4.43 | 7.00 | 9.38 | 20.23 | 1.14 | VR | VARIABLE RATES |
| CAPE CORAL | | P 10/01/2021 | EAN | 09/30/2021 | 7.74 | 6.98 | 7.00 | 9.70 | 22.35 | 0.00 | VR | VARIABLE RATES |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--------------------------------------------------------------------------------------------------------|
| CASSELBERRY | PF | 10/01/2021 | AGG | 09/30/2021 | 6.72 | 4.83 | 7.30 | 11.11 | 22.77 | 0.00 | VR VARIABLE RATES |
| CHATTAHOOCHEE | F | 10/01/2019 | AGG | 09/30/2019 | 7.16 | -34.35 | 4.00 | 1.06 | 1.06 | 0.00 | VR NORM RET AGE |
| CLEARWATER | F | 10/01/2020 | AGG | 09/30/2020 | 0 | 0.00 | 2.50 | 4.27 | 4.27 | 0.00 | VR VR |
| CLEARWATER | GPF | 01/01/2022 | EAN | 12/31/2021 | 4.24 | 6.37 | 6.50 | 12.46 | 12.90 | 0.00 | VR Variable from 15% to 100% based on age service and hazardous versus nonhazardous job status |
| CLERMONT | F | 10/01/2021 | AGG | 09/30/2021 | 5.50 | 11.36 | 7.00 | 20.52 | 20.65 | 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 | 10/01/2021 | AGG | 09/30/2021 | 5.50 | 9.91 | 7.00 | 20.50 | 20.89 | 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 | 10/01/2020 | AGG | 09/30/2020 | 0 | 0.00 | 7.00 | 5.92 | 5.92 | 0.00 | |
| CLEWISTON | G | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.50 | 11.92 | 23.04 | 0.00 | VR Earlier of age 62 with 10 yrs or 65 with 5 years of participation |
| COCOA | F | 10/01/2021 | EAN | 09/30/2021 | 4.58 | 5.75 | 7.15 | 11.79 | 27.25 | 0.00 | VR VARIABLE RATES |
| COCOA | G | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.70 | 11.49 | 22.57 | 0.00 | VR VARIABLE RATES |
| COCOA | P | 10/01/2021 | EAN | 09/30/2021 | 4.50 | 9.83 | 7.25 | 10.13 | 21.38 | 0.00 | VR VARIABLE RATES |
| COCOA BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 2763102 | 7.84 | 7.40 | 11.94 | 20.86 | 0.00 | VR NORM RET AGE |
| COCOA BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4.99 | 3.45 | 7.25 | 10.78 | 20.86 | 0.00 | VR VARIABLE RATES |
| COCOA BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 4781925 | 11.75 | 7.40 | 12.01 | 20.92 | 0.00 | VR NORM RET AGE |
| COOPER CITY | F | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.25 | 8.67 | 17.81 | 0.00 | VR Variable - from 40% to 100% based on years after reaching eligibility |
| COOPER CITY | G | 10/01/2021 | FIL | 09/30/2021 | 6 | 1.12 | 6.50 | 10.10 | 19.77 | 0.00 | VR Variable - 70% in first year of eligibility then 40% per year for 5 years then 100% |
| COOPER CITY | P | 10/01/2021 | EAN | 09/30/2021 | 5 | 13.63 | 6.00 | 8.51 | 20.80 | 0.00 | VR 100% when first eligible for normal retirement or DROP entry |
| COOPER CITY - MANAGEMENT | GPF | 10/01/2020 | EAN | 09/30/2020 | 0 | 0.00 | 7.00 | 6.76 | 6.52 | 0.00 | 55 age 55 with at least 6 yrs of credited service |
| CORAL GABLES | GPF | 10/01/2021 | EAN | 09/30/2021 | 4.90 | 3.30 | 7.25 | 12.22 | 22.35 | 0.00 | VR Rates vary by group age service and year of eligibility - 5% to 100% |
| CORAL SPRINGS | F | 10/01/2021 | EAN | 09/30/2021 | 3.78 | 4.25 | 7.25 | 9.98 | 20.56 | 0.00 | VR VARIABLE RATES |
| CORAL SPRINGS | G | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 5.50 | 9.30 | 17.10 | 0.00 | VR 62 and 5 or 55 and 10 |

APPENDIX E - Actuarial Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------|
| CORAL SPRINGS | P | 10/01/2021 | EAN | 09/30/2021 | 4.75 | 5.99 | 7.00 | 11.60 | 20.74 | 0.00 | VR any age at the date the participant would have earned 20 yrs of credited service (23 yrs if hired after 09/30/2012) |
| CRESCENT CITY | F | 10/01/2020 | AGG | 09/30/2020 | 5.00 | -0.61 | 6.50 | 11.30 | 11.30 | 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 | 10/01/2021 | EAN | 09/30/2021 | 6.49 | 6.24 | 7.00 | 10.08 | 19.42 | 1.96 | VR VARIABLE RATES |
| CRESTVIEW | PF | 10/01/2021 | EAN | 09/30/2021 | 6.03 | 8.56 | 7.00 | 9.85 | 19.40 | 1.82 | VR VARIABLE RATES |
| DADE CITY | F | 10/01/2021 | EAN | 09/30/2021 | 5.75 | 7.62 | 7.00 | 9.39 | 17.73 | 0.00 | VR VARIABLE RATES |
| DADE CITY | P | 10/01/2021 | EAN | 09/30/2021 | 5.71 | 8.88 | 7.00 | 8.94 | 16.75 | 0.00 | VR VARIABLE RATES |
| DANIA BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4 | 4.00 | 6.40 | 8.76 | 18.92 | 0.00 | VR Various rates from 40% to 100% based on years after first eligibility for normal retirement |
| DANIA BEACH [PF] | F | 10/01/2020 | EAN | 09/30/2020 | 6 | 7.50 | 6.25 | 7.41 | 7.67 | 0.00 | VR VARIABLE RATES |
| DANIA BEACH [PF] | P | 10/01/2020 | EAN | 09/30/2020 | 6 | 7.50 | 6.25 | 7.41 | 7.67 | 0.00 | VR VARIABLE RATES |
| DAVENPORT | G | 10/01/2021 | EAN | 09/30/2021 | 5.27 | 6.75 | 7.50 | 11.58 | 18.61 | 0.00 | VR VARIABLE RATES |
| DAVENPORT | PF | 10/01/2021 | EAN | 09/30/2021 | 5.46 | 8.49 | 7.50 | 10.00 | 15.27 | 0.00 | VR VARIABLE RATES |
| DAVIE | F | 10/01/2021 | EAN | 09/30/2021 | 5 | 5.10 | 7.15 | 12.30 | 22.30 | 0.00 | VR Varies by hire date |
| DAVIE | P | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 5.60 | 6.95 | 17.10 | 20.30 | 0.00 | VR 20 years of Credited Service, or the date on which a member attains age 55. |
| DAVIE - GENERAL & MGMT | G | 10/01/2021 | AGG | 09/30/2021 | 5.00 | 5.88 | 7.00 | 9.98 | 19.94 | 0.00 | VR hired on or after 10/01/13: age 65 with at least 10 yrs of vested service or age 60 with at least 30 yrs of vested service |
| DAYTONA BEACH | PF | 10/01/2021 | EAN | 09/30/2021 | 4.26 | 8.24 | 7.50 | 11.21 | 21.50 | 0.00 | VR VARIABLE RATES |
| DEERFIELD BEACH | F | 10/01/2021 | EAN | 09/30/2022 | 5.71 | 2.85 | 7.25 | 10.65 | 24.83 | 0.00 | VR EARLIER OF 20 & OUT OR 52 & 10 |
| DEERFIELD BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 6 | -1.90 | 6.00 | 7.80 | 18.57 | 0.00 | VR Age 64 and 10, or 55 and 25 |
| DEERFIELD BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.50 | 10.11 | 27.04 | 0.00 | VR VARIABLE RATES |
| DELAND | F | 10/01/2021 | EAN | 09/30/2021 | 6.57 | 6.83 | 7.00 | 8.75 | 19.20 | 0.00 | VR VARIABLE RATES |
| DELAND | G | 10/01/2021 | EAN | 09/30/2021 | 3.7 | 6.90 | 7.00 | 9.43 | 18.35 | 0.00 | VR NORM RET AGE |
| DELAND | P | 10/01/2021 | EAN | 09/30/2021 | 7.3 | 6.00 | 7.50 | 12.10 | 22.40 | 0.00 | VR NORM RET AGE |
| DELRAY BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 6.7 | 4.70 | 6.62 | 10.96 | 24.21 | 0.00 | VR 25% in first year eligible, 17.5% next 2 years, 25% next year, 40% next year, 100% thereafter |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 | |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------|
| DELRAY BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 5.1 | 5.14 | 6.75 | 11.50 | 25.90 | 0.00 | VR | VARIABLE RATES |
| DELRAY BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 6 | 6.50 | 6.75 | 9.97 | 22.58 | 1.17 | VR | 35% in first year eligible, 10% next 2 years, 25% next 2 years, 100% thereafter |
| DELTONA | F | 10/01/2021 | EAN | 09/30/2021 | 5.12 | 11.42 | 7.60 | 11.05 | 20.60 | 0.00 | VR | VARIABLE RATES |
| DESTIN FCD | F | 10/01/2021 | EAN | 09/30/2021 | 5.13 | 6.62 | 7.40 | 10.97 | 20.37 | 0.00 | VR | VARIABLE RATES |
| DUNEDIN | F | 10/01/2021 | EAN | 09/30/2021 | 4.70 | 5.79 | 7.25 | 9.89 | 18.72 | 0.00 | VR | VARIABLE RATES |
| DUNNELLON | PF | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 3.23 | 7.00 | 22.86 | 19.25 | 0.00 | VR | age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service |
| EAST LAKE TARPON FCD | F | 10/01/2021 | EAN | 09/30/2021 | 5.19 | 6.07 | 7.25 | 10.13 | 20.71 | 1.07 | VR | VARIABLE RATES |
| EAST NICEVILLE FCD | F | 10/01/2021 | EAN | 09/30/2021 | 6.47 | 6.54 | 7.00 | 8.22 | 17.97 | 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 |
| EDGEWATER | F | 10/01/2021 | EAN | 09/30/2021 | 4.93 | 4.63 | 7.00 | 11.88 | 17.98 | 0.00 | VR | VARIABLE RATES |
| EDGEWATER | G | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 4.00 | 6.25 | 10.33 | 17.37 | 0.00 | 60 | NORM RET AGE |
| EDGEWATER | P | 10/01/2021 | EAN | 09/30/2021 | 7.51 | 7.62 | 7.40 | 10.57 | 18.32 | 0.00 | VR | VARIABLE RATES |
| ENGLEWOOD AREA FCD | F | 10/01/2021 | | 09/30/2021 | 7.36 | 7.03 | 7.35 | 11.23 | 22.90 | 0.00 | VR | VARIABLE RATES |
| ENGLEWOOD WATER DISTRICT | G | 10/01/2021 | FIL | 09/30/2021 | 0 | 0.00 | 7.00 | 19.69 | 19.69 | 0.00 | 65 | NORM RET AGE |
| ESTERO FCD | F | 10/01/2021 | AGG | 09/30/2021 | 4.50 | 6.88 | 7.00 | 10.14 | 19.18 | 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 | 10/01/2021 | EAN | 09/30/2021 | 6.71 | 4.49 | 7.55 | 10.71 | 17.69 | 0.00 | VR | VARIABLE RATES |
| EUSTIS | P | 10/01/2021 | EAN | 09/30/2021 | 6.00 | 15.59 | 6.90 | 6.26 | 16.17 | 0.00 | VR | Variable - 60% in first year of eligibility then 40% for next 4 years then 100% |
| FERNANDINA BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 5.14 | 5.10 | 7.25 | 8.57 | 21.66 | 0.00 | 65 | VARIABLE RATES |
| FERNANDINA BEACH | PF | 10/01/2021 | EAN | 09/30/2021 | 6.02 | 4.78 | 7.50 | 10.39 | 21.91 | 0.00 | VR | VARIABLE RATES |
| FLAGLER BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 7.88 | 0.00 | 7.00 | 9.60 | 20.41 | 0.00 | VR | VARIABLE RATES |
| FLAGLER BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 5.60 | 0.00 | 7.00 | 11.01 | 20.91 | 0.00 | VR | NORM RET AGE |
| FLORIDA CITY | P | 10/01/2020 | EAN | 09/30/2020 | 0 | 0.00 | 6.00 | 7.19 | 7.19 | 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 | 10/01/2020 | EAN | 09/30/2020 | 3 | 6.10 | 6.75 | 6.88 | 6.88 | 0.00 | VR | 100 PERCENT AT FIRST ELIGIBILITY |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|--------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|-----------------------------------------------------------------------------------------------------------------|
| FORT LAUDERDALE | | G 09/30/2021 | EAN | 09/30/2021 | 4 | 4.33 | 6.75 | 11.05 | 24.23 | 0.00 | VR Variable from 13% to 100% based on age, service, and employee group |
| FORT LAUDERDALE | | PF 10/01/2021 | EAN | 09/30/2021 | 5.12 | 8.43 | 7.25 | 9.08 | 18.98 | 1.53 | VR VARIABLE RATES |
| FORT MEADE | | F 10/01/2021 | FIL | 09/30/2021 | 3.00 | 0.00 | 6.75 | 9.86 | 19.31 | 0.00 | VR VARIABLE RATES |
| FORT MEADE | | G 10/01/2021 | FIL | 09/30/2021 | 3.00 | 9.19 | 6.75 | 9.91 | 19.31 | 0.00 | VR VARIABLE RATES |
| FORT MEADE | | P 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.75 | 10.06 | 19.40 | 0.00 | VR VARIABLE RATES |
| FORT MYERS | | F 10/01/2021 | EAN | 09/30/2021 | 5.40 | 18.19 | 7.70 | 10.38 | 21.89 | 0.00 | VR VARIABLE RATES |
| FORT MYERS | | G 10/01/2021 | EAN | 09/30/2021 | 5.76 | 8.41 | 7.25 | 10.24 | 22.52 | 0.00 | VR VARIABLE RATES |
| FORT MYERS | | P 10/01/2021 | EAN | 09/30/2021 | 6 | 5.24 | 7.75 | 9.93 | 19.68 | 0.00 | VR NORM RET AGE |
| FORT PIERCE | | GP 09/30/2021 | EAN | 09/30/2021 | 5.13 | 5.00 | 7.25 | 10.15 | 18.87 | 4.00 | VR VARIABLE RATES |
| FORT PIERCE SUPP | | P 09/30/2021 | EAN | 09/30/2021 | 4.90 | 4.30 | 6.75 | 9.07 | 19.39 | 2.03 | VR Rates vary by age and service from 15% to 100% |
| FORT WALTON BEACH | | F 10/01/2021 | EAN | 09/30/2021 | 6.54 | 8.47 | 7.00 | 9.60 | 19.75 | 1.49 | NR NORM RET AGE |
| FORT WALTON BEACH | | G 10/01/2021 | EAN | 09/30/2021 | 3.61 | 2.72 | 7.00 | 11.36 | 21.35 | 0.00 | VR VARIABLE RATES |
| FORT WALTON BEACH | | P 10/01/2021 | EAN | 09/30/2021 | 6.53 | 3.11 | 7.00 | 9.67 | 19.34 | 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 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.50 | 8.46 | 18.98 | 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 10/01/2021 | EAN | 09/30/2021 | 3.93 | 11.52 | 7.75 | 10.92 | 25.77 | 3.00 | VR VARIABLE RATES |
| GAINESVILLE | | PF 10/01/2021 | EAN | 09/30/2021 | 3.97 | 14.96 | 7.75 | 10.43 | 23.06 | 0.61 | VR VARIABLE RATES |
| GOLDEN BEACH | | GP 10/01/2021 | FIL | 09/30/2021 | 5.00 | 2.42 | 7.50 | 8.61 | 18.62 | 0.00 | VR General Employees: age 65; Police Officers and Town Manager: age 55 with at least 10 yrs of credited service |
| GREATER NAPLES FCD | | F 10/01/2021 | EAN | 09/30/2021 | 6.11 | 10.24 | 7.65 | 19.25 | 19.25 | 0.00 | VR VARIABLE RATES |
| GREEN COVE SPRINGS | | P 10/01/2021 | AGG | 09/30/2021 | 4 | 9.59 | 7.00 | 10.01 | 19.21 | 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 10/01/2021 | AGG | 09/30/2021 | 5.49 | 13.78 | 7.00 | 21.85 | 21.82 | 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 10/01/2021 | AGG | 09/30/2021 | 5.00 | 4.60 | 7.00 | 23.37 | 21.87 | 0.00 | VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|------------------------------------------------------------------------------------------------------|
| GULF BREEZE | P | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 0.57 | 7.00 | 19.57 | 19.02 | 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 | 10/01/2021 | EAN | 09/30/2021 | 5.56 | 0.00 | 7.30 | 9.69 | 18.70 | 3.00 | VR VARIABLE RATES |
| GULFPORT | G | 10/01/2021 | EAN | 09/30/2021 | 4.69 | 3.93 | 7.00 | 10.30 | 22.50 | 0.00 | VR VARIABLE RATES |
| GULFPORT | P | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 5.92 | 7.15 | 9.74 | 18.83 | 1.80 | VR VARIABLE RATES |
| HAINES CITY | F | 10/01/2021 | EAN | 09/30/2021 | 5.66 | 4.53 | 7.00 | 9.60 | 20.07 | 1.72 | VR NORM RET AGE OR VARIABLE RATES |
| HAINES CITY | G | 10/01/2021 | UC | 09/30/2021 | 6 | 3.90 | 7.25 | 10.95 | 18.62 | 0.00 | 60 NORM RET AGE |
| HAINES CITY | P | 10/01/2021 | EAN | 09/30/2021 | 6.09 | 4.22 | 7.35 | 10.21 | 21.53 | 2.45 | VR VARIABLE RATES |
| HALIFAX HOSPITAL | G | 10/01/2020 | UC | 09/30/2020 | 0 | 3.26 | 6.75 | 4.31 | 4.31 | 0.00 | VR Earlier of age 62 or 30 years of service |
| HALLANDALE BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4.93 | 3.62 | 6.50 | 7.81 | 13.26 | 0.00 | VR Age 60 |
| HALLANDALE BEACH | PF | 10/01/2020 | EAN | 09/30/2020 | 0.61 | 0.65 | 7.25 | 7.32 | 6.04 | 0.00 | VR VARIABLE RATES |
| HALLANDALE BEACH PM | G | 10/01/2021 | EAN | 09/30/2021 | 6.83 | 5.01 | 6.50 | 8.47 | 15.94 | 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 52 w/10 yrs of cs or 60 w/4 yrs of cs or 25 yrs of cs |
| HAVANA | F | 10/01/2018 | AGG | 09/30/2018 | 5.96 | 0.00 | 6.50 | 5.50 | 5.50 | 0.00 | |
| HIALEAH | GPF | 10/01/2021 | EAN | 09/30/2021 | 2.34 | 9.01 | 7.50 | 9.51 | 18.60 | 0.00 | VR VARIABLE RATES |
| HIALEAH - ELECTED | G | 10/01/2021 | EAN | 09/30/2021 | 8. | 1.60 | 6.00 | 10.30 | 17.40 | 0.00 | VR NORM RET AGE |
| HIALEAH GARDENS | P | 10/01/2020 | AGG | 09/30/2020 | 5.30 | 7.80 | 7.25 | 7.19 | 6.47 | 0.00 | VR Experience based table of rates that are specific to the type of eligibility |
| HILLSBOROUGH COUNTY | ERP | 07/01/2021 | EAN | 09/30/2022 | 0 | 0.00 | 2.25 | -2.40 | -2.40 | 2.50 | VR NORM RET AGE OR VARIABLE RATES |
| HOLLEY-NAVARRA FCD | F | 10/01/2021 | AGG | 09/30/2021 | 7.05 | 6.59 | 6.00 | 8.41 | 15.62 | 0.00 | VR Variable Rates |
| HOLLY HILL | F | 10/01/2021 | EAN | 09/30/2021 | 5.38 | 3.32 | 6.90 | 9.97 | 20.39 | 0.00 | VR VARIABLE RATES |
| HOLLY HILL | P | 10/01/2021 | EAN | 09/30/2021 | 6.26 | 6.59 | 6.90 | 10.24 | 21.66 | 0.00 | VR VARIABLE RATES |
| HOLLYWOOD | F | 10/01/2021 | EAN | 09/30/2021 | 8.30 | 6.37 | 7.50 | 11.90 | 22.32 | 2.00 | VR VARIABLE RATES |
| HOLLYWOOD | G | 10/01/2021 | EAN | 09/30/2021 | 5.5 | 3.30 | 7.00 | 10.02 | 21.30 | 3.50 | VR Experience based table of rates that are specific to the type of eligibility |
| HOLLYWOOD | P | 10/01/2021 | EAN | 09/30/2021 | 5.60 | 5.40 | 8.00 | 14.44 | 28.13 | 3.50 | VR VARIABLE |
| HOLMES BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 6.82 | 9.13 | 7.15 | 9.23 | 17.20 | 1.20 | VR VARIABLE RATES |
| HOMESTEAD | F | 01/01/2021 | EAN | 12/31/2020 | 0 | 0.00 | 3.00 | 7.34 | 7.35 | 0.00 | VR Not Applicable |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| HOMESTEAD | | P 10/01/2021 | EAN | 09/30/2021 | 7 | 3.90 | 7.00 | 9.90 | 18.90 | 0.00 | VR 70% for the 1st year after reaching normal retirement eligibility, 45% for the 2nd and 3rd years after reaching normal retirement eligibility |
| HOMESTEAD - General & Hospital | | G 10/01/2021 | EAN | 09/30/2021 | 5 | 1.10 | 6.75 | 9.29 | 19.28 | 0.00 | VR 60% at age 50, followed by 30% for 3 years, followed by 50% for ages 54 to 64, and 100% thereafter |
| HOMESTEAD - New Elected & Sr. Mgmt | | G 01/01/2022 | EAN | 12/31/2021 | 1 | 1.33 | 6.75 | 16.54 | 16.54 | 1.00 | VR 100% at age 55 with at least 5 years of service |
| HOMESTEAD - Old Elected | | G 01/01/2022 | EAN | 12/31/2021 | 7 | 0.00 | 6.75 | 18.63 | 18.63 | 0.00 | VR 100% at age 55 with at least 4 years of service |
| HOWEY-IN-THE-HILLS | | P 10/01/2020 | AGG | 09/30/2020 | 4.00 | 1.99 | 6.00 | 6.74 | 6.67 | 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 10/01/2021 | FIL | 09/30/2021 | 4.00 | 6.78 | 7.00 | 9.57 | 19.54 | 0.00 | age age 65 with at least 5 yrs of credited service |
| INDIALANTIC | | PF 10/01/2021 | EAN | 09/30/2021 | 5.32 | 5.51 | 6.90 | 11.22 | 21.57 | 0.00 | VR NORM RET AGE |
| INDIAN HARBOUR BEACH | | P 10/01/2021 | EAN | 09/30/2021 | 5.14 | 2.64 | 7.25 | 9.77 | 19.87 | 0.00 | VR VARIABLE RATES |
| INDIAN HARBOUR BEACH (SUPP) | | P 10/01/2021 | AGG | 09/30/2021 | 4.00 | 3.67 | 7.00 | 24.53 | 18.90 | 0.00 | 52 age 52 |
| INDIAN RIVER SHORES | | G 10/01/2021 | EAN | 09/30/2021 | 5.00 | 3.77 | 5.90 | 22.20 | 22.20 | 0.00 | VR age 55 with at least 5 yrs of credited service (town manager) or age 62 (all other participants) |
| INDIAN RIVER SHORES | | PF 10/01/2021 | EAN | 09/30/2021 | 7.08 | 6.80 | 6.75 | 16.41 | 16.41 | 0.00 | VR VARIABLE RATES |
| INDIAN SHORES | | P 10/01/2019 | AGG | 09/30/2019 | 5. | -0.40 | 6.50 | 7.02 | 7.02 | 0.00 | VR NORM RET AGE |
| JACKSON MEMORIAL HOSPITAL | | G 01/01/2021 | EAN | 12/31/2020 | 3.50 | 3.25 | 7.20 | 9.89 | 14.58 | 0.00 | 64 Age-indexed, group specific rates from 3% for age 55 to 100% at age 70 |
| JACKSONVILLE | | CO 10/01/2021 | EAN | 09/30/2021 | 3.84 | 3.06 | 6.63 | 10.75 | 27.03 | 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 10/01/2021 | EAN | 09/30/2021 | 3.88 | 3.78 | 6.63 | 9.71 | 21.08 | 1.50 | VR Varies by age, service, and employer group. See valuation report for details. |
| JACKSONVILLE | | PF 10/01/2021 | EAN | 09/30/2021 | 4.76 | 2.27 | 6.63 | 9.72 | 23.15 | 1.25 | VR Varies by age and service from 15% to 100% |
| JACKSONVILLE BEACH | | F 10/01/2021 | EAN | 10/01/2021 | 4.20 | 4.10 | 6.63 | 10.35 | 18.51 | 2.50 | VR VARIABLE RATES |
| JACKSONVILLE BEACH | | G 10/01/2021 | EAN | 09/30/2021 | 3.80 | 4.18 | 7.50 | 10.81 | 18.87 | 2.50 | VR VARIABLE RATES |
| JACKSONVILLE BEACH | | P 10/01/2021 | EAN | 09/30/2021 | 4.21 | 13.49 | 7.50 | 10.64 | 18.51 | 2.50 | VR VARIABLE RATES |
| JACKSONVILLE PF SENIOR STAFF | | G 10/01/2021 | | 09/30/2021 | 0.00 | 0.00 | 6.63 | 23.15 | 23.15 | 0.00 | VR N/A |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--------------------------------------------------------------------------------------------------------------|
| JUPITER | P | 10/01/2021 | EAN | 09/30/2021 | 8.20 | 6.60 | 7.00 | 10.56 | 20.07 | 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 | 10/01/2021 | EAN | 09/30/2021 | 3 | 1.05 | 6.00 | 8.24 | 21.94 | 0.00 | VR 65 |
| KEY BISCAWAYNE | PF | 10/01/2021 | EAN | 09/30/2021 | 5.60 | 3.30 | 7.45 | 11.10 | 23.80 | 4.00 | VR Rates vary by eligibility condition and years of eligibility from 10% to 100% |
| KEY WEST | G | 10/01/2020 | EAN | 09/30/2020 | 4.9 | 3.20 | 7.35 | 8.19 | 9.77 | 3.20 | VR NORM RET AGE |
| KEY WEST | PF | 10/01/2021 | EAN | 09/30/2021 | 5.00 | 5.10 | 7.00 | 12.20 | 18.90 | 5.00 | VR Varies by hire date |
| KEY WEST HOUSING | G | 01/01/2022 | EAN | 12/31/2021 | 0.00 | 8.44 | 6.75 | 8.47 | 15.33 | 0.00 | VR VARIABLE RATES |
| KEY WEST UTILITY | G | 01/01/2022 | EAN | 12/31/2021 | 5.2 | 4.80 | 7.30 | 13.15 | 15.04 | 1.70 | VR NORM RET AGE |
| KISSIMMEE | F | 10/01/2021 | EAN | 09/30/2021 | 5.79 | 9.27 | 7.20 | 9.73 | 20.18 | 0.00 | VR VARIABLE RATES |
| KISSIMMEE | G | 10/01/2021 | EAN/AGG | 09/30/2021 | 5.30 | 4.30 | 6.80 | 9.81 | 21.46 | 0.00 | VR Varies based on age, years of service, and group |
| KISSIMMEE | P | 10/01/2021 | EAN | 09/30/2021 | 5.36 | 3.70 | 7.20 | 10.84 | 20.20 | 0.00 | VR VARIABLE RATES |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2021 | EAN | 09/30/2021 | 6.15 | 4.30 | 7.75 | 11.23 | 18.35 | 0.00 | VR VARIABLE RATES |
| LABELLE | F | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 5.04 | 6.75 | 28.02 | 19.74 | 0.00 | VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service |
| LADY LAKE | P | 10/01/2021 | EAN | 09/30/2021 | 5.96 | 9.39 | 7.00 | 9.90 | 20.53 | 0.00 | VR VARIABLE RATES |
| LAKE ALFRED | G | 10/01/2021 | EAN | 09/30/2021 | 6.42 | 5.66 | 7.25 | 9.41 | 19.36 | 0.00 | VR VARIABLE RATES |
| LAKE ALFRED | PF | 10/01/2021 | EAN | 09/30/2021 | 5.20 | 7.34 | 7.00 | 10.42 | 20.10 | 0.00 | VR VARIABLE RATES |
| LAKE CITY | F | 10/01/2021 | EAN | 09/30/2021 | 5.24 | 4.94 | 7.25 | 10.70 | 22.95 | 0.00 | VR NRD |
| LAKE CITY | G | 10/01/2021 | EAN | 09/30/2021 | 4.10 | 1.96 | 7.55 | 11.78 | 23.15 | 0.00 | VR NRD |
| LAKE CITY | P | 10/01/2021 | EAN | 09/30/2021 | 7.28 | 0.00 | 7.00 | 9.56 | 17.80 | 0.00 | VR VARIABLE RATES |
| LAKE HELEN | P | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 37.09 | 7.00 | 21.49 | 19.28 | 0.00 | VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service |
| LAKE MARY | F | 10/01/2021 | EAN | 09/30/2021 | 5.0 | 6.80 | 7.00 | 10.30 | 18.60 | 3.00 | VR Variable rates from 15% to 100% Based on NR eligibility |
| LAKE MARY | P | 10/01/2021 | EAN | 09/30/2021 | 5.92 | 7.88 | 7.00 | 10.53 | 22.71 | 0.00 | VR VARIABLE RATES |
| LAKE PARK (RETIRED) | P | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.50 | 23.31 | 23.31 | 0.00 | VR VARIABLE RATES |
| LAKE WALES | F | 10/01/2021 | EAN | 09/30/2021 | 5.41 | 6.41 | 7.75 | 8.01 | 20.52 | 1.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description | |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| LAKE WALES | G | 10/01/2021 | FIL | 09/30/2021 | 5.61 | 3.99 | 7.50 | 7.84 | 19.23 | 1.55 | VR | VARIABLE RATES |
| LAKE WALES | P | 10/01/2021 | EAN | 09/30/2021 | 1.12 | 3.11 | 7.55 | 7.95 | 20.94 | 1.38 | VR | NORM RET AGE |
| LAKE WORTH BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 6.5 | 5.50 | 6.70 | 11.02 | 19.28 | 0.00 | VR | Variable - 90% at first eligibility 40% next 4 years then 100% |
| LAKE WORTH BEACH | 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 BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 6.5 | 3.81 | 6.70 | 9.38 | 16.91 | 0.00 | VR | Variable - 70% at first eligibility 40% next 4 years then 100% |
| LAKELAND | F | 10/01/2021 | FIL | 09/30/2021 | 5.70 | 3.81 | 7.00 | 11.71 | 23.67 | 3.00 | VR | VARIABLE RATES |
| LAKELAND | G | 10/01/2021 | EAN | 09/30/2021 | 6.1 | 2.00 | 6.75 | 10.50 | 25.60 | 2.50 | VR | VARIABLE RATES |
| LAKELAND | P | 10/01/2021 | EAN | 09/30/2021 | 7.31 | 12.00 | 6.75 | 12.70 | 23.43 | 1.29 | VR | VARIABLE RATES |
| LANTANA | F | 09/30/2021 | EAN | 09/30/2021 | 6.25 | 7.39 | 6.00 | 12.00 | 22.95 | 0.00 | VR | VARIABLE RATES |
| LANTANA | P | 10/01/2021 | EAN | 09/30/2021 | 6 | 6.32 | 6.75 | 11.08 | 21.40 | 0.00 | VR | 80% in first year of eligibility then 40% per year for four years, then 100% |
| LARGO | PF | 10/01/2021 | EAN | 09/30/2021 | 4.25 | 10.98 | 6.50 | 8.97 | 18.69 | 2.50 | VR | Variable - from 30% to 100% based on age and service |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2020 | AGG | 09/30/2020 | 5.50 | 7.10 | 6.25 | 15.20 | 15.20 | 0.00 | VR | NRA |
| LAUDERHILL | F | 10/01/2021 | EAN | 09/30/2021 | 5.92 | 9.16 | 7.20 | 10.49 | 20.39 | 0.00 | VR | 55 & 10 or 0 & 20 |
| LAUDERHILL | G | 10/01/2021 | EAN | 09/30/2021 | 5.00 | 4.04 | 6.75 | 12.34 | 24.55 | 2.00 | VR | Variable - 80% Probability through age 65, 100% thereafter |
| LAUDERHILL | P | 10/01/2021 | EAN | 09/30/2021 | 6 | 12.00 | 6.90 | 9.30 | 22.70 | 0.00 | VR | Varies by hire date |
| LAUDERHILL (C&M) | G | 10/01/2021 | EAN | 09/30/2021 | 7.00 | 5.40 | 6.90 | 9.70 | 20.80 | 0.00 | VR | Varies by hire date |
| LEESBURG | F | 10/01/2021 | EAN | 09/30/2021 | 4.58 | 7.03 | 7.00 | 10.15 | 19.96 | 0.00 | VR | 52 & 25, or 55 & 10 |
| LEESBURG | G | 10/01/2021 | EAN | 09/30/2021 | 0.00 | 0.00 | 7.25 | 10.04 | 21.16 | 0.00 | VR | VARIABLE RATES |
| LEESBURG | P | 10/01/2021 | FIL | 09/30/2021 | 5.90 | 7.56 | 6.80 | 9.78 | 21.00 | 0.00 | VR | VARIABLE RATES |
| LIGHTHOUSE POINT | PF | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.00 | 19.99 | 19.56 | 0.00 | VR | age 60 with at least 8 yrs of vesting service, age 55 with at least 10 yrs of vesting service or age 50 with at least 25 yrs of vesting service |
| LIVE OAK | F | 10/01/2020 | | 09/30/2020 | 0 | 0.00 | 6.75 | 6.66 | 6.66 | 0.00 | 55 | NORM RET AGE |
| LONGBOAT KEY | F | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.00 | 9.46 | 21.45 | 0.00 | VR | NORM RET AGE |
| LONGBOAT KEY | G | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.00 | 9.46 | 21.45 | 0.00 | VR | NORM RET AGE |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 | |
|------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|----------------------------------------------------------------------------------------------------|
| LONGBOAT KEY | P | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.00 | 9.46 | 21.45 | 0.00 | VR | NORM RET AGE |
| LONGWOOD | PF | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 7.15 | 7.00 | 21.94 | 19.06 | 0.00 | VR | age 50 with at least 5 yrs of credited service or any age with at least 25 yrs of credited service |
| LYNN HAVEN | F | 10/01/2021 | EAN | 09/30/2021 | 5.99 | 4.17 | 7.25 | 10.27 | 19.34 | 0.00 | VR | VARIABLE RATES |
| LYNN HAVEN | G | 10/01/2021 | EAN | 09/30/2021 | 5.97 | 2.94 | 7.50 | 9.29 | 20.50 | 0.00 | VR | VARIABLE RATES |
| LYNN HAVEN | P | 10/01/2021 | EAN | 09/30/2021 | 5.93 | 8.35 | 7.25 | 11.91 | 21.34 | 0.00 | VR | VARIABLE RATES |
| MADISON | PF | 10/01/2021 | EAN | 09/30/2021 | 7.40 | 8.29 | 7.00 | 9.77 | 18.03 | 0.00 | VR | VARIABLE RATES |
| MAITLAND | PF | 10/01/2021 | EAN | 09/30/2021 | 5.53 | 6.18 | 7.10 | 10.33 | 18.11 | 0.00 | VR | VARIABLE RATES |
| MANALAPAN | GP | 10/01/2020 | EAN | 09/30/2020 | 4.00 | 4.01 | 6.50 | 5.41 | 3.23 | 3.00 | VR | 100% first year of eligibility |
| MARATHON | F | 10/01/2020 | AGG | 09/30/2020 | 4.00 | 2.18 | 7.00 | 7.23 | 6.60 | 0.00 | VR | age 55 with at least 6 yrs of credited service or any age with at least 20 yrs of credited service |
| MARCO ISLAND | F | 10/01/2021 | EAN | 09/30/2021 | 8.9 | 6.75 | 7.00 | 8.83 | 8.83 | 0.00 | VR | 100% in first year of eligibility |
| MARCO ISLAND | P | 10/01/2021 | EAN | 09/30/2021 | 6.03 | 5.81 | 7.00 | 8.73 | 17.31 | 0.00 | VR | VARIABLE RATES |
| MARIANNA | F | 10/01/2020 | AGG | 09/30/2020 | 5. | 5.20 | 6.50 | 12.90 | 12.90 | 0.00 | VR | NORM RET AGE |
| MARIANNA | P | 10/01/2020 | AGG | 09/30/2020 | 5. | -3.60 | 6.50 | 13.00 | 13.00 | 0.00 | VR | NORM RET AGE |
| MARTIN COUNTY | ERP | 07/01/2019 | EAN | 06/30/2019 | 0 | 0.00 | 5.50 | 5.97 | 6.34 | 0.00 | NA | NA |
| MEDLEY | P | 10/01/2021 | FIL | 09/30/2021 | 5.24 | 4.73 | 7.50 | 10.59 | 22.84 | 0.00 | VR | VARIABLE RATES |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2021 | EAN | 09/30/2021 | 3.5 | 9.02 | 6.50 | 10.45 | 21.19 | 0.00 | VR | VARIABLE RATES |
| MELBOURNE | F | 10/01/2021 | EAN | 09/30/2021 | 6 | 3.83 | 7.12 | 7.99 | 17.16 | 0.00 | VR | 55 & 10 or 0 & 25 |
| MELBOURNE | P | 10/01/2021 | EAN | 09/30/2021 | 4.83 | 4.83 | 7.25 | 12.14 | 20.61 | 0.00 | VR | NORM RET AGE |
| MELBOURNE [G] | G | 10/01/2021 | AGG | 09/30/2021 | 6.00 | 0.00 | 7.00 | 9.86 | 17.25 | 0.00 | VR | VARIABLE RATES |
| MELBOURNE [G] - SPECIAL RISK | G | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 7.00 | 9.86 | 17.25 | 0.00 | VR | VARIABLE RATES |
| MELBOURNE BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 5.9 | 3.27 | 6.90 | 10.13 | 23.65 | 0.00 | VR | NORM RET AGE |
| MIAMI - ELECTED | G | 01/01/2021 | PUC | 12/31/2020 | 0 | 0.03 | 2.50 | 0.89 | 0.89 | 0.00 | 55 | Later of end of current term in office or attainment of age 55 |
| MIAMI - FIPO | PF | 10/01/2021 | AGG | 09/30/2021 | 7.72 | 5.00 | 7.00 | 8.59 | 19.27 | 0.00 | VR | Rates starting at 20 YOS, varying for Police & Fire |
| MIAMI - FIPO (STAFF) | G | 10/01/2021 | AGG | 09/30/2021 | 5 | 2.00 | 6.50 | 10.15 | 17.29 | 5.00 | VR | 100% of members are assumed to retire 5 years after Normal Retirement Date. |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|-----------------------------------------------------------------------------------------------------|
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2022 | AB | 09/30/2021 | 7.72 | 5.00 | 7.00 | 8.59 | 19.27 | 0.00 | VR Rates starting at 20 YOS, varying for Police & Fire |
| MIAMI - GESE | GS | 10/01/2021 | EAN | 09/30/2021 | 4.64 | 7.19 | 7.45 | 11.29 | 22.07 | 3.00 | VR VARIABLE |
| MIAMI - GESE (EXCESS) | GS | 10/01/2021 | EAN | 09/30/2021 | 4.64 | 7.19 | 7.45 | 0.00 | 0.00 | 0.00 | VR VARIABLE |
| MIAMI - GESE (STAFF) | GS | 10/01/2021 | EAN | 09/30/2021 | 6.00 | 3.87 | 7.45 | 12.54 | 23.06 | 0.00 | VR VARIABLE |
| MIAMI - OFF-STREET PARKING | G | 10/01/2021 | AGG | 09/30/2021 | 4.10 | 5.00 | 6.00 | 10.40 | 19.15 | 0.00 | VR VARIABLE RATES |
| MIAMI BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 5.10 | 4.60 | 7.20 | 10.65 | 21.33 | 0.00 | VR Variable rates from 5% to 100% based on age and service |
| MIAMI BEACH | PF | 10/01/2021 | EAN | 09/30/2021 | 5. | 5.80 | 7.40 | 10.44 | 19.83 | 3.50 | VR NORM RET AGE |
| MIAMI SHORES VILLAGE | G | 10/01/2021 | | 09/30/2021 | 5 | 5.89 | 7.00 | 10.94 | 22.36 | 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 | 10/01/2021 | EAN | 09/30/2021 | 6 | 7.00 | 7.00 | 10.70 | 21.70 | 0.00 | VR NORM RET AGE |
| MIAMI SPRINGS | G | 10/01/2021 | EAN | 09/30/2021 | 5.51 | 5.34 | 7.00 | 11.95 | 20.35 | 0.00 | VR Variable - 50% in first year eligible then 25% for 10 years then 100% |
| MIAMI SPRINGS | PF | 10/01/2021 | EAN | 09/30/2021 | 8425121 | 6.52 | 7.00 | 12.22 | 20.37 | 0.00 | VR Variable from 25% to 100% based on hire date and years after initial eligibility |
| MIAMI-DADE COUNTY | ERP | 07/01/2021 | EAN | 06/30/2021 | 0 | 0.00 | 5.85 | 26.15 | 26.15 | 0.00 | NA None |
| MIDWAY FCD | F | 10/01/2021 | AGG | 09/30/2021 | 6.65 | 5.59 | 7.00 | 8.99 | 18.86 | 0.00 | VR VARIABLE RATES |
| MILTON | F | 10/01/2021 | EAN | 09/30/2021 | 5.19 | 8.87 | 7.75 | 8.76 | 14.02 | 1.26 | VR NORM RET AGE |
| MILTON | G | 10/01/2021 | EAN | 09/30/2021 | 5.76 | 6.35 | 7.40 | 9.30 | 20.64 | 0.00 | VR VARIABLE RATES |
| MILTON | P | 10/01/2021 | EAN | 09/30/2021 | 6.26 | 5.08 | 7.25 | 9.94 | 21.89 | 0.00 | VR VARIABLE RATES |
| MIRAMAR | F | 10/01/2021 | EAN | 09/30/2021 | 5 | 10.90 | 7.25 | 13.10 | 24.10 | 0.00 | VR Varies by hire date |
| MIRAMAR | G | 10/01/2021 | EAN | 09/30/2021 | 5.2 | 5.43 | 7.00 | 10.70 | 22.30 | 3.50 | VR VARIABLE RATES |
| MIRAMAR | P | 10/01/2021 | EAN | 09/30/2021 | 5.25 | 11.60 | 7.10 | 11.30 | 23.20 | 0.00 | VR Varies by hire date |
| MIRAMAR - MANAGEMENT | G | 10/01/2021 | EAN | 09/30/2021 | 4.0 | 8.80 | 7.00 | 9.90 | 21.59 | 3.50 | VR VARIABLE RATES |
| MONROE COUNTY | ERP | 07/01/2021 | AGG | 06/30/2021 | 0 | 0.00 | 3.00 | 0.58 | 0.42 | 0.00 | |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2021 | AGG | 12/31/2020 | 0 | 0.00 | 1.00 | 1.92 | 1.92 | 0.00 | VR None |
| MONTICELLO | F | 10/01/2021 | AGG | 09/30/2021 | 0 | 0.00 | 7.75 | 19.51 | 19.51 | 0.00 | VR VARIABLE RATES |
| MONTICELLO | P | 10/01/2019 | AGG | 09/30/2019 | 6.00 | -5.16 | 6.50 | 5.33 | 5.33 | 0.00 | VR NORM RET AGE |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|--------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|------------------------------------------------------------------------------------------------------|
| MOUNT DORA | F | 10/01/2021 | AGG | 09/30/2021 | 5.5 | -1.20 | 7.00 | 8.50 | 20.50 | 0.00 | VR 80% at first eligible for NR, then 40% for next 4 years of NR eligible, then 100% |
| MOUNT DORA | G | 10/01/2021 | FIL | 09/30/2021 | 6.0 | 2.40 | 6.50 | 9.70 | 15.00 | 0.00 | 60 100% at later of NRD or one year after valuation date |
| MOUNT DORA | P | 10/01/2021 | AGG | 09/30/2021 | 9.3 | 11.40 | 7.00 | 9.09 | 22.75 | 0.00 | VR 80% at first eligible for NR, then 40% for next 4 years of NR eligible, then 100% |
| NAPLES | F | 10/01/2021 | EAN | 09/30/2021 | 5.01 | 4.47 | 7.00 | 9.92 | 22.07 | 0.00 | VR VARIABLE RATES |
| NAPLES | G | 10/01/2021 | EAN | 09/30/2021 | 5.28 | 3.32 | 7.00 | 9.74 | 21.69 | 0.00 | VR VARIABLE RATES |
| NAPLES | P | 10/01/2021 | EAN | 09/30/2021 | 5.00 | 4.55 | 7.00 | 9.75 | 21.59 | 0.00 | VR VARIABLE RATES |
| NEPTUNE BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 8.19 | 5.32 | 7.50 | 9.01 | 15.79 | 0.00 | VR VARIABLE RATES |
| NEW PORT RICHEY | F | 10/01/2021 | EAN | 09/30/2021 | 4.98 | 4.32 | 7.50 | 11.31 | 20.54 | 0.00 | VR VARIABLE RATES |
| NEW PORT RICHEY | P | 10/01/2021 | EAN | 09/30/2021 | 4.6 | 6.90 | 7.25 | 11.00 | 20.44 | 0.00 | VR NORM RET AGE |
| NEW SMYRNA BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 5.75 | 1.32 | 7.80 | 8.96 | 16.11 | 0.00 | VR VARIABLE RATES |
| NEW SMYRNA BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 4.97 | 9.37 | 7.75 | 10.13 | 20.58 | 0.00 | VR VARIABLE RATES |
| NORTH BAY FCD | F | 10/01/2021 | EAN | 09/30/2021 | 6.25 | 13.22 | 7.25 | 10.20 | 21.45 | 0.00 | VR VARIABLE RATES |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2021 | AGG | 09/30/2021 | 0.00 | 0.00 | 6.85 | 11.75 | 23.72 | 0.00 | VR VARIABLE RATES |
| NORTH BROWARD HOSPITAL | G | 07/01/2020 | AGG | 06/30/2021 | 4.5 | 4.00 | 6.25 | 6.98 | 3.17 | 0.00 | VR 10% at 55, 6% at 56-58, 10% at 59-60, 15% at 61, 25% at 62, 20% at 63-64, 40% at 65, 30% at 66-69 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2021 | EAN | 09/30/2021 | 6.21 | 5.88 | 7.00 | 20.43 | 20.43 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 691 [GPF] | F | 10/01/2021 | EAN | 09/30/2021 | 3.80 | 5.05 | 6.75 | 10.46 | 21.98 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 691 [GPF] | G | 10/01/2021 | EAN | 09/30/2021 | 3.80 | 5.05 | 6.75 | 10.46 | 21.98 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 691 [GPF] | P | 10/01/2021 | EAN | 09/30/2021 | 3.80 | 5.05 | 6.75 | 10.46 | 21.98 | 0.00 | VR VARIABLE RATES |
| NORTH MIAMI 748 | P | 10/01/2021 | EAN | 09/30/2021 | 4.80 | 6.48 | 7.00 | 9.70 | 25.30 | 0.00 | VR Rates from 25% to 100% based on years after NR eligibility |
| NORTH MIAMI BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4.1 | 1.72 | 7.35 | 8.76 | 18.74 | 0.00 | VR NORM RET AGE |
| NORTH MIAMI BEACH | PF | 10/01/2021 | EAN | 09/30/2021 | 7.72 | 7.30 | 7.50 | 8.17 | 18.39 | 0.00 | VR Members vested on or before January 31, 2016 are assumed to retire at the earlier of age 52 or 20 |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 | |
|-----------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------|
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2020 | AGG | 09/30/2020 | 4.00 | 8.57 | 7.50 | 6.98 | 6.95 | 0.00 | VR | VARIABLE RATES |
| NORTH PORT | F | 10/01/2021 | EAN | 09/30/2021 | 5.20 | 10.51 | 7.00 | 10.21 | 19.22 | 0.00 | VR | VARIABLE RATES |
| NORTH PORT | P | 10/01/2021 | EAN | 09/30/2021 | 5.22 | 4.66 | 7.00 | 10.92 | 21.93 | 0.00 | VR | VARIABLE RATES |
| NORTH RIVER FCD | F | 10/01/2021 | EAN | 09/30/2021 | 5.22 | 5.79 | 7.40 | 9.78 | 19.12 | 0.00 | 55 | VARIABLE RATES |
| OAKLAND PARK | G | 10/01/2021 | AGG | 09/30/2021 | 5.00 | 4.58 | 7.00 | 11.23 | 22.69 | 0.00 | 62 | age 62 |
| OAKLAND PARK | PF | 10/01/2021 | EAN | 09/30/2021 | 5.00 | 0.30 | 7.00 | 11.60 | 17.60 | 0.00 | VR | Varies by hire date |
| OCALA | F | 10/01/2021 | EAN | 09/30/2021 | 5.53 | 7.31 | 7.00 | 11.42 | 19.78 | 0.83 | VR | 25% at 70-71 points, 15% at 72-74 points, 25% at 75-79 points, 100% at 80 points |
| OCALA | G | 10/01/2021 | EAN | 09/30/2021 | 3.97 | 4.15 | 6.90 | 8.61 | 17.61 | 0.00 | VR | VARIABLE RATES |
| OCALA | P | 10/01/2021 | EAN | 09/30/2021 | 4965845 | 4.03 | 7.50 | 10.26 | 19.91 | 0.00 | VR | VARIABLE RATES |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2021 | EAN | 09/30/2021 | 7.68 | 14.01 | 7.00 | 11.93 | 17.89 | 2.10 | VR | VARIABLE RATES |
| OCOEE | G | 10/01/2021 | EAN | 09/30/2021 | 4.4 | 3.69 | 7.00 | 10.07 | 21.46 | 0.00 | VR | VARIABLE RATES |
| OCOEE | PF | 10/01/2021 | EAN | 09/30/2021 | 5.80 | 7.76 | 7.00 | 9.71 | 18.78 | 0.00 | VR | VARIABLE RATES |
| OKALOOSA ISLAND FCD | F | 10/01/2021 | EAN | 09/30/2021 | 6.12 | 13.32 | 7.20 | 11.34 | 21.48 | 1.95 | VR | NORM RET AGE |
| OKEECHOBEE | F | 10/01/2020 | AGG | 09/30/2020 | 7. | 2.90 | 7.00 | 8.30 | 11.60 | 0.00 | VR | NORM RET AGE |
| OKEECHOBEE | G | 10/01/2021 | AGG | 09/30/2021 | 6. | 2.10 | 7.00 | 11.10 | 20.20 | 0.00 | VR | NORM RET AGE |
| OKEECHOBEE | P | 10/01/2021 | AGG | 09/30/2021 | 6. | 7.10 | 7.00 | 10.90 | 19.30 | 0.00 | VR | NORM RET AGE |
| OKEECHOBEE UTILITY | G | 10/01/2021 | AGG | 09/30/2021 | 6. | 5.90 | 6.75 | 11.20 | 19.70 | 0.00 | VR | NORM RET AGE |
| OLDSMAR | F | 10/01/2021 | AGG | 09/30/2021 | 4.50 | 5.74 | 7.00 | 20.17 | 20.01 | 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 | 01/01/2022 | EAN | 12/31/2021 | 4.5 | 3.54 | 6.75 | 11.86 | 11.86 | 0.00 | VR | NORM RET AGE |
| ORANGE PARK | F | 10/01/2021 | EAN | 09/30/2021 | 5.43 | 9.89 | 7.25 | 10.28 | 19.52 | 0.00 | VR | NORM RET AGE |
| ORANGE PARK | G | 10/01/2021 | EAN | 09/30/2021 | 4.75 | 13.54 | 7.00 | 19.30 | 19.30 | 0.00 | VR | NORM RET AGE |
| ORANGE PARK | P | 10/01/2021 | EAN | 09/30/2021 | 5.07 | 5.05 | 6.70 | 12.80 | 21.18 | 0.00 | VR | NORM RET AGE |
| ORLANDO | F | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 5.53 | 7.25 | 9.04 | 16.10 | 1.88 | VR | Retirement decrements begin at 20 years of service. |
| ORLANDO | G | 09/30/2021 | AGG | 09/30/2021 | 4.06 | 4.57 | 6.50 | 9.63 | 15.54 | 3.50 | VR | VARIABLE RATES |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|------------------------------------------------------------------------------------------------------|
| ORLANDO | P | 10/01/2021 | EAN | 09/30/2021 | 4.4 | 2.94 | 7.25 | 9.49 | 18.26 | 2.25 | VR 25% at 20-27 YOS, 50% at 27-28, 100% at 29+. Assume 100% at age 65 |
| ORLANDO AVIATION | G | 10/01/2021 | EAN | 09/30/2021 | 0.00 | 3.63 | 6.75 | 11.01 | 20.22 | 0.00 | VR VARIABLE RATES |
| ORLANDO UTILITY | G | 10/01/2021 | EAN | 09/30/2021 | 5.92 | 5.10 | 7.00 | 15.10 | 21.10 | 0.00 | VR Rates vary by age and service 10% to 100% |
| ORMOND BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 5.73 | 8.39 | 7.00 | 10.03 | 18.98 | 0.00 | VR VARIABLE RATES |
| ORMOND BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4.01 | 6.17 | 6.75 | 10.09 | 19.75 | 0.00 | VR VARIABLE RATES |
| ORMOND BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 6.94 | 6.75 | 10.02 | 18.91 | 0.44 | VR VARIABLE RATES |
| OVIEDO | F | 10/01/2021 | FIL | 09/30/2021 | 4.61 | 6.71 | 7.10 | 10.57 | 23.06 | 0.00 | VR VARIABLE RATES |
| OVIEDO | P | 10/01/2021 | EAN | 09/30/2021 | 7830612 | 3.00 | 7.00 | 10.78 | 23.29 | 0.00 | VR VARIABLE RATES |
| PACE FCD | F | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 67.26 | 7.00 | 12.74 | 11.15 | 0.00 | VR age 55 with at least 8 yrs of credited service or age 52 with at least 25 yrs of credited service |
| PALATKA | F | 10/01/2021 | EAN | 09/30/2021 | 5.89 | 3.26 | 7.50 | 9.78 | 19.05 | 0.00 | VR VARIABLE RATES |
| PALATKA | G | 10/01/2021 | EAN | 09/30/2021 | 6.53 | 1.65 | 7.40 | 9.63 | 18.21 | 0.00 | VR VARIABLE RATES |
| PALATKA | P | 10/01/2021 | EAN | 09/30/2021 | 6.69 | 4.05 | 7.50 | 9.90 | 19.55 | 0.00 | VR VARIABLE RATES |
| PALM BAY | F | 10/01/2021 | EAN | 09/30/2021 | 4.91 | 3.59 | 7.65 | 11.04 | 20.31 | 0.00 | VR VARIABLE RATES |
| PALM BAY | G | 10/01/2021 | AGG | 09/30/2021 | 0 | 0.00 | 7.65 | 11.59 | 19.52 | 0.00 | VR VARIABLE RATES |
| PALM BAY | P | 10/01/2021 | EAN | 09/30/2021 | 4.74 | 8.93 | 7.65 | 11.65 | 20.09 | 0.00 | VR VARIABLE RATES |
| PALM BEACH | GPF | 09/30/2021 | EAN | 09/30/2021 | 5.73 | 5.60 | 6.60 | 9.23 | 20.72 | 2.75 | VR Varies by Age and Service and Group |
| PALM BEACH GARDENS | F | 10/01/2021 | PUC | 09/30/2021 | 4.53 | 7.92 | 6.95 | 9.64 | 19.86 | 0.00 | VR VARIABLE RATES |
| PALM BEACH GARDENS | G | 10/01/2021 | AGG | 09/30/2021 | 5.00 | 4.90 | 7.00 | 9.82 | 20.02 | 0.00 | 62 age 62 |
| PALM BEACH GARDENS | P | 10/01/2021 | EAN | 09/30/2021 | 5.90 | 6.18 | 6.15 | 10.30 | 22.30 | 5.00 | VR Variable - from 15% to 100% based on age and service |
| PALM COAST (VOL) | F | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.00 | 9.14 | 19.22 | 0.00 | VR VARIABLE RATES |
| PALM HARBOR FCD | F | 10/01/2021 | EAN | 09/30/2021 | 6.45 | 8.57 | 7.50 | 12.24 | 18.88 | 0.00 | VR VARIABLE RATES |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2022 | EAN | 12/31/2021 | 8.70 | 6.00 | 7.00 | 11.36 | 12.40 | 2.00 | VR Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8 |
| PALMETTO | G | 10/01/2021 | EAN | 09/30/2021 | 4.50 | 5.05 | 6.75 | 9.44 | 18.49 | 0.00 | VR VARIABLE RATES |
| PALMETTO | P | 10/01/2021 | EAN | 09/30/2021 | 5.27 | 10.69 | 6.75 | 9.65 | 18.15 | 0.00 | VR VARIABLE RATES |
| PANAMA CITY | F | 10/01/2021 | EAN | 09/30/2021 | 6.22 | 2.69 | 7.50 | 8.25 | 19.50 | 0.00 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|-------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|-------------------------------------------------------------------------------------------------------------------|
| PANAMA CITY | | P 10/01/2021 | EAN | 09/30/2021 | 6.26 | 3.65 | 7.50 | 10.14 | 20.50 | 1.52 | VR VARIABLE RATES |
| PANAMA CITY (SUPP) | | G 10/01/2021 | AGG | 09/30/2021 | 4.00 | 2.08 | 7.00 | 19.52 | 19.50 | 0.00 | VR age 59 with at least 10 yrs of credited service for Category 1 employees or at least 6 yrs of credited service |
| PANAMA CITY BEACH | | F 10/01/2021 | EAN | 09/30/2021 | 6 | 11.40 | 7.00 | 10.44 | 20.70 | 2.50 | VR NORM RET AGE OR VARIABLE RATES |
| PANAMA CITY BEACH | | G 10/01/2021 | EAN | 09/30/2021 | 4.5 | 11.40 | 7.00 | 9.40 | 21.20 | 2.50 | VR NORM RET AGE OR VARIABLE RATES |
| PANAMA CITY BEACH | | P 10/01/2021 | EAN | 09/30/2021 | 5 | 11.80 | 7.00 | 7.60 | 20.90 | 2.50 | VR NORM RET AGE OR VARIABLE RATES |
| PARKLAND | | P 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.50 | 16.07 | 16.02 | 0.00 | VR UPON ATTAINMENT OF NRA |
| PASCO COUNTY | | ERP 07/01/2021 | AGG | 06/30/2021 | 0 | 0.00 | 6.78 | 14.69 | 14.69 | 0.00 | |
| PEMBROKE PARK COMM SUPP | | G 10/01/2020 | AGG | 09/30/2020 | 3 | 0.00 | 6.00 | 7.38 | 7.38 | 0.00 | VR Early ret age eligibility |
| PEMBROKE PINES | | G 10/01/2021 | EAN | 09/30/2021 | 4.62 | 5.07 | 5.75 | 9.53 | 16.36 | 0.00 | VR 55 and 10 years of service |
| PEMBROKE PINES | | PF 10/01/2021 | EAN | 09/30/2021 | 4.4 | 10.80 | 7.50 | 9.85 | 19.41 | 1.20 | VR NORM RET AGE |
| PENSACOLA | | F 10/01/2021 | EAN | 09/30/2021 | 5.84 | 6.82 | 7.75 | 11.45 | 22.94 | 0.00 | VR VARIABLE RATES |
| PENSACOLA | | G 09/30/2020 | EAN | 09/30/2020 | 6.20 | 8.96 | 7.20 | 5.45 | 1.23 | 0.00 | VR VARIABLE |
| PENSACOLA | | P 10/01/2021 | EAN | 09/30/2021 | 4.00 | 5.29 | 7.13 | 10.62 | 22.47 | 0.00 | VR VARIABLE RATES |
| PERRY | | F 10/01/2021 | EAN | 09/30/2021 | 5.50 | 7.24 | 6.75 | 10.57 | 19.81 | 0.00 | VR VARIABLE RATES |
| PERRY | | P 10/01/2021 | EAN | 09/30/2021 | 7.26 | 6.64 | 7.25 | 10.94 | 21.37 | 0.00 | VR VARIABLE RATES |
| PINELLAS PARK | | F 10/01/2021 | EAN | 09/30/2021 | 5.08 | 7.88 | 7.25 | 9.66 | 19.08 | 0.00 | VR Variable Rates |
| PINELLAS PARK | | G 10/01/2021 | EAN | 09/30/2021 | 6 | 4.54 | 6.75 | 12.13 | 21.90 | 0.00 | VR Age 62 with 10 years of service or 30 years of service |
| PINELLAS PARK | | P 10/01/2021 | EAN | 09/30/2021 | 3.5 | 4.40 | 7.35 | 11.50 | 21.09 | 3.00 | VR NORM RET AGE |
| PLANT CITY | | PF 10/01/2021 | EAN | 09/30/2021 | 5.67 | 10.11 | 7.50 | 9.93 | 19.15 | 2.70 | VR VARIABLE RATES |
| PLANTATION | | G 10/01/2021 | EAN | 09/30/2021 | 4.5 | 6.40 | 6.75 | 10.90 | 20.20 | 2.49 | VR VARIABLE RATES |
| PLANTATION | | P 10/01/2021 | EAN | 09/30/2021 | 5.8 | 5.10 | 6.75 | 12.15 | 25.60 | 4.00 | VR VARIABLE RATES |
| PLANTATION (VOL) | | F 10/01/2021 | AGG | 09/30/2021 | 0.00 | 0.00 | 7.08 | 9.50 | 19.95 | 0.00 | VR VARIABLE RATES |
| POMPANO BEACH | | G 10/01/2021 | EAN | 09/30/2021 | 5.93 | 7.79 | 7.35 | 10.60 | 24.76 | 2.40 | VR age 55 with 20 years of service or age 62 with 3 years of service. |
| POMPANO BEACH | | PF 10/01/2021 | EAN | 09/30/2021 | 6.14 | 11.16 | 7.20 | 9.28 | 17.93 | 2.75 | VR Starting at eligibility for retirement: Police (80%, 50%, 75%, 100%); Fire (50%, 20%, 30%, 40%, 50%, 100%) |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|-------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--------------------------------------------------------------------------------------------------------------|
| PORT ORANGE | F | 10/01/2021 | EAN | 09/30/2021 | 4.52 | 8.04 | 7.25 | 9.63 | 19.09 | 0.00 | VR VARIABLE RATES |
| PORT ORANGE | G | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 8.62 | 6.75 | 11.82 | 24.84 | 0.00 | VR NORM RET AGE OR VARIABLE RATES |
| PORT ORANGE | P | 10/01/2021 | EAN | 09/30/2021 | 7.25 | 13.70 | 7.05 | 10.16 | 20.37 | 1.00 | VR Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10 |
| PORT ST. LUCIE | P | 10/01/2021 | EAN | 09/30/2021 | 7.08 | 5.64 | 7.20 | 10.61 | 21.83 | 0.00 | VT VARIABLE RATES |
| PUNTA GORDA | F | 10/01/2021 | EAN | 09/30/2021 | 6.00 | 7.95 | 7.45 | 10.84 | 23.71 | 0.00 | VR VARIABLE RATES |
| PUNTA GORDA | G | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 5.03 | 6.75 | 8.76 | 16.49 | 0.00 | VR VARIABLE RATES |
| PUNTA GORDA | P | 10/01/2021 | FIL | 09/30/2021 | 6.36 | 6.51 | 7.00 | 9.53 | 19.48 | 0.86 | VR VARIABLE RATES |
| QUINCY | PF | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 4.83 | 7.30 | 10.92 | 20.75 | 0.00 | VR VARIABLE RATES |
| RIVIERA BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 7.50 | 12.23 | 5.90 | 11.08 | 21.22 | 0.00 | VR Variable - 50% at first eligibility 30% next 5 years then 100% |
| RIVIERA BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 6.80 | -1.50 | 7.00 | 11.00 | 22.75 | 0.00 | VR Variable Rates |
| RIVIERA BEACH | P | 09/30/2021 | AGG | 09/30/2021 | 6.28 | 5.22 | 7.00 | 10.91 | 18.41 | 4.00 | VR VARIABLE RATES |
| ROCKLEDGE | F | 10/01/2021 | EAN | 09/30/2021 | 6 | 7.36 | 7.65 | 11.07 | 20.26 | 0.00 | VR 52 & 25 or 55 & 10 |
| ROCKLEDGE | G | 10/01/2021 | EAN | 09/30/2021 | 6 | 13.67 | 7.65 | 11.20 | 20.49 | 0.00 | VR 65 & 10 |
| ROCKLEDGE | P | 10/01/2021 | EAN | 09/30/2021 | 6 | 11.12 | 7.65 | 11.28 | 20.96 | 0.00 | VR 52 & 10 |
| SAFETY HARBOR | F | 10/01/2021 | AGG | 09/30/2021 | 4.50 | -0.93 | 7.00 | 10.47 | 19.47 | 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 | 10/01/2021 | EAN | 09/30/2021 | 1.51 | 3.42 | 7.15 | 10.09 | 16.15 | 3.00 | VR VARIABLE RATES |
| SAINT AUGUSTINE | G | 10/01/2021 | EAN | 09/30/2021 | 4.15 | 6.00 | 7.20 | 11.02 | 0.00 | 1.45 | VR NRD |
| SAINT AUGUSTINE | P | 10/01/2021 | EAN | 09/30/2021 | 5.33 | 4.50 | 7.20 | 10.54 | 22.60 | 3.50 | VR NRD |
| SAINT CLOUD | G | 10/01/2021 | EAN | 09/30/2021 | 4.97 | 2.99 | 7.25 | 9.86 | 18.09 | 0.00 | VR VARIABLE RATES |
| SAINT CLOUD | PF | 10/01/2021 | EAN | 09/30/2021 | 5.75 | 0.09 | 7.45 | 9.63 | 17.28 | 2.91 | VR VARIABLE RATES |
| SAINT JOHNS RIVER PW PK | G | 10/01/2021 | EAN | 09/30/2021 | 0366918 | 2.17 | 6.00 | 21.33 | 20.67 | 0.00 | VR VARIABLE RATES |
| SAINT LUCIE COUNTY FCD | F | 10/01/2021 | EAN | 09/30/2021 | 6.37 | 7.00 | 7.40 | 10.00 | 22.80 | 3.00 | VR Variable - from 30% to 100% based on age and service |
| SAINT LUCIE COUNTY FCD | G | 10/01/2021 | EAN | 09/30/2021 | 5.07 | 7.47 | 7.50 | 9.92 | 21.67 | 1.74 | VR VARIABLE RATES |
| SAINT PETE BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 4.62 | 6.94 | 7.50 | 10.85 | 17.23 | 1.38 | VR VARIABLE RATES |

APPENDIX E - Actuarial Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description | |
|--------------------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---------------------------------------------|----------------------------------------------------------------------------------------------------|
| SAINT PETE BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 5.00 | 3.05 | 7.50 | 10.34 | 21.62 | 0.00 | VR | VARIABLE RATES |
| SAINT PETE BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.20 | 9.08 | 17.36 | 0.00 | 15 | 15 |
| SAINT PETERSBURG | F | 10/01/2021 | EAN | 09/30/2021 | 5.40 | 11.00 | 7.00 | 9.98 | 22.40 | 2.75 | VR | VARIABLE RATES |
| SAINT PETERSBURG | G | 10/01/2021 | EAN | 09/30/2021 | 5.5 | 4.80 | 7.20 | 8.78 | 21.31 | 2.75 | VR | Varying rates from ages 51-70 |
| SAINT PETERSBURG | P | 10/01/2021 | EAN | 09/30/2021 | 6 | 10.90 | 7.25 | 9.74 | 24.21 | 2.75 | VR | Initially 66% at 25YOS and/or 75% at age 55; then 25%/year until 100% at 55/25 |
| SAN CARLOS PARK FCD | F | 10/01/2021 | AGG | 09/30/2021 | 4.50 | 9.46 | 6.75 | 22.51 | 21.94 | 0.00 | VR | if hired prior to 2014: age 55 with at least 6 yrs of credited service or any age with at least 25 |
| SANFORD | F | 10/01/2021 | EAN | 09/30/2021 | 5.34 | 4.34 | 6.60 | 10.92 | 26.73 | 0.00 | VR | NORM RET AGE |
| SANFORD | P | 10/01/2021 | EAN | 09/30/2021 | 4.75 | 5.83 | 6.60 | 8.28 | 21.53 | 0.00 | VR | VARIABLE RATES |
| SANIBEL | G | 10/01/2021 | EAN | 09/30/2021 | 4.04 | 3.07 | 6.50 | 20.09 | 20.09 | 0.00 | VR | VARIABLE RATES |
| SANIBEL | P | 10/01/2021 | EAN | 09/30/2021 | 5.89 | 10.74 | 7.50 | 8.94 | 21.16 | 0.00 | VR | VARIABLE RATES |
| SARASOTA | F | 09/30/2021 | EAN | 09/30/2021 | 0.00 | 0.00 | 6.85 | 9.10 | 21.15 | 0.00 | VR | NORM RET AGE |
| SARASOTA | G | 09/30/2021 | EAN | 09/30/2021 | 4.90 | 3.47 | 6.20 | 9.54 | 22.78 | 0.00 | VR | Variable (age and service based 60% to 100%) |
| SARASOTA | P | 09/30/2021 | EAN | 09/30/2021 | 6.50 | 3.20 | 6.50 | 11.83 | 23.15 | 2.50 | VR | Variable (rates vary from 10% to 100% depending on Age and Service) |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2021 | EAN | 09/30/2022 | 3.7 | 4.60 | 6.50 | 7.90 | 18.60 | 0.00 | VR | Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants |
| SARASOTA-MANATEE AIRPORT | G | 10/01/2021 | EAN | 09/30/2021 | 3.73 | -2.09 | 5.00 | 7.00 | 10.57 | 0.00 | VR | Separate age graded tables for active and terminated vested participants |
| SATELLITE BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4.75 | 9.92 | 7.10 | 9.70 | 19.79 | 0.00 | 62 | age 62 with at least 5 yrs of participation |
| SATELLITE BEACH | PF | 10/01/2021 | EAN | 09/30/2021 | 4.75 | 2.01 | 7.10 | 9.81 | 21.06 | 0.00 | age | age 52 with at least 5 yrs of participation |
| SEBASTIAN | P | 10/01/2021 | EAN | 09/30/2021 | 5.67 | 6.35 | 7.10 | 9.57 | 23.63 | 1.51 | 55 | NORM RET AGE |
| SEBRING | F | 10/01/2021 | EAN | 09/30/2021 | 7.00 | 2.92 | 7.00 | 9.86 | 18.85 | 0.00 | VY | NORM RET AGE |
| SEBRING | P | 10/01/2021 | EAN | 09/30/2021 | 5.0 | 6.30 | 7.00 | 9.68 | 17.72 | 0.00 | VR | 80% when first eligible; 40% for each of next 4 years; then 100% |
| SEMINOLE | F | 10/01/2021 | EAN | 09/30/2021 | 4.33 | 9.64 | 6.75 | 8.90 | 20.16 | 0.00 | VR | VARIABLE RATES |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2021 | PUC | 04/30/2021 | 2.9 | 2.90 | 6.60 | 9.90 | 28.80 | 0.00 | VR | Age 55 and 30; Age 62 and 20 or Age 65 and 5 |

APPENDIX E - Actuarial Data - 9/30/2022

| City or District | TYP SYS | Valuation Date | Funding Method | Plan Yr Ended | Salary Assmp | Salary Actual | Int Assump | AV Actual | MV Actual | Pr Gr Assump | Retirement Age Assumption YR Description |
|---------------------------------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--------------------------------------------------------------------------------------------------------------|
| SOUTH MIAMI [GP] | G | 10/01/2021 | EAN | 09/30/2021 | 4.7 | 3.00 | 7.38 | 10.63 | 23.22 | 0.00 | VR NORM RET AGE |
| SOUTH MIAMI [GP] | P | 10/01/2021 | EAN | 09/30/2021 | 4.5 | 2.20 | 7.38 | 10.63 | 23.22 | 0.00 | VR NORM RET AGE |
| SOUTH PASADENA | F | 10/01/2021 | EAN | 09/30/2021 | 4.85 | 5.00 | 7.25 | 9.02 | 18.73 | 0.00 | VR VARIABLE RATES |
| SOUTH WALTON FCD | F | 10/01/2021 | EAN | 09/30/2021 | 5.85 | 4.39 | 7.00 | 10.56 | 18.42 | 2.00 | VR VARIABLE RATES |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2022 | UC | 12/31/2021 | 0 | 31.66 | 6.50 | 8.34 | 11.69 | 0.00 | VR Earlier of age 62 or 30 years of service |
| SOUTHERN MANATEE FCD | F | 10/01/2021 | AGG | 09/30/2021 | 4.5 | 9.90 | 7.00 | 20.80 | 19.20 | 0.00 | VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service |
| SOUTHERN MANATEE FCD | G | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 8.71 | 7.00 | 21.02 | 19.95 | 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 | 10/01/2021 | EAN | 09/30/2021 | 4.3 | 16.10 | 7.25 | 11.61 | 15.36 | 4.00 | VR NORM RET AGE |
| STARKE | G | 10/01/2021 | EAN | 09/30/2021 | 6.2 | 6.70 | 7.00 | 11.77 | 16.51 | 4.00 | VR NORM RET AGE |
| STARKE | P | 10/01/2021 | EAN | 09/30/2021 | 6.5 | 15.60 | 7.00 | 8.78 | 19.47 | 1.50 | VR NORM RET AGE |
| SUNRISE | F | 10/01/2021 | EAN | 09/30/2021 | 7.36 | 5.48 | 7.50 | 10.18 | 21.56 | 3.00 | VR Hire<11/19/21: 45 & 25, 47 & 20, or 50 & 10; Hire>=11/19/21: 52 & 25, or 55 & 10 |
| SUNRISE | G | 10/01/2021 | EAN | 09/30/2021 | 5 | 8.00 | 7.00 | 11.00 | 22.00 | 2.00 | VR VARIABLE RATES |
| SUNRISE | P | 10/01/2021 | EAN | 09/30/2021 | 5.5 | 4.80 | 7.15 | 9.50 | 20.07 | 1.08 | VR VARIABLE RATES |
| SURFSIDE [GP] | G | 10/01/2021 | EAN | 09/30/2021 | 5.1 | 7.10 | 7.25 | 9.82 | 23.44 | 0.00 | VR NORM RET AGE |
| SURFSIDE [GP] | P | 10/01/2021 | EAN | 09/30/2021 | 5 | 8.20 | 7.25 | 9.82 | 23.44 | 0.00 | VR NORM RET AGE |
| SWEETWATER | P | 10/01/2021 | AGG | 09/30/2021 | 7.00 | 16.30 | 7.00 | 10.80 | 17.52 | 0.00 | VR 40% for first 5 years of eligibility then 100% |
| TALLAHASSEE [GPF] | F | 10/01/2020 | EAN | 09/30/2020 | 5.35 | 1.65 | 7.40 | 7.67 | 6.63 | 3.50 | VR Varies by Age and Service and Group from 20% to 100% |
| TALLAHASSEE [GPF] | G | 10/01/2020 | EAN | 09/30/2020 | 3.75 | 2.43 | 7.40 | 7.53 | 6.65 | 3.50 | VR Varies by Age and Service and Group from 20% to 100% |
| TALLAHASSEE [GPF] | P | 10/01/2020 | EAN | 09/30/2020 | 5.71 | 1.50 | 7.40 | 7.17 | 6.64 | 3.50 | VR Varies by Age and Service and Group from 15% to 100% |
| TAMARAC | F | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 13.03 | 7.00 | 12.60 | 22.80 | 0.00 | VR VARIABLE RATES |
| TAMARAC | G | 10/01/2021 | EAN | 09/30/2021 | 4.00 | 8.28 | 7.00 | 11.22 | 18.12 | 0.00 | VR age 62 or age 55 with at least 30 yrs of continuous service |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.00 | 9.11 | 19.64 | 0.00 | VR VARIABLE RATES |
| TAMARAC - ELECTED | G | 10/01/2021 | AGG | 09/30/2021 | 5.00 | 7.76 | 6.75 | 10.59 | 19.81 | 0.00 | VR age 60 with at least 5 yrs of credited service, age 57 with at least 20 yrs of credited service |
| TAMPA | G | 10/01/2021 | EAN | 09/30/2021 | 4.63 | 5.85 | 7.25 | 9.88 | 21.09 | 0.00 | VR VARIABLE RATES |
| TAMPA | PF | 10/01/2021 | EAN | 09/30/2021 | 6.31 | 8.98 | 8.50 | 8.06 | 8.95 | 0.00 | VR VARIABLE RATES |
| TAMPA PF (STAFF) | G | 10/01/2020 | EAN | 09/30/2020 | 5 | 6.53 | 7.00 | 10.44 | 15.96 | 0.00 | VR VARIABLE RATES |
| TARPON SPRINGS | F | 10/01/2021 | EAN | 09/30/2021 | 6.73 | 4.34 | 7.60 | 11.17 | 22.30 | 0.00 | VR VARIABLE RATES |
| TARPON SPRINGS | P | 10/01/2021 | EAN | 09/30/2021 | 5.55 | 7.44 | 7.50 | 7.76 | 17.99 | 0.00 | VR NORM RET AGE |
| TAVARES | F | 10/01/2021 | EAN | 09/30/2021 | 4.83 | 5.33 | 7.00 | 10.27 | 19.27 | 0.00 | VR VARIABLE RATES |
| TAVARES | P | 10/01/2021 | EAN | 09/30/2021 | 5.83 | 1.52 | 7.00 | 10.67 | 20.19 | 0.00 | VR VARIABLE RATES |
| TEMPLE TERRACE | F | 10/01/2021 | EAN | 09/30/2021 | 5.69 | 8.03 | 7.40 | 10.58 | 21.59 | 1.50 | VR VARIABLE RATES |
| TEMPLE TERRACE | P | 10/01/2021 | EAN | 09/30/2021 | 5.80 | 2.74 | 7.50 | 10.91 | 21.77 | 0.00 | VR VARIABLE RATES |
| TEQUESTA | G | 10/01/2021 | AGG | 09/30/2021 | 5.2 | 4.20 | 6.50 | 10.21 | 19.70 | 0.00 | VR VARIABLE RATES |
| TEQUESTA [PF] | F | 10/01/2021 | EAN | 09/30/2021 | 6 | 4.00 | 7.00 | 9.80 | 20.10 | 4.00 | VR Variable |
| TEQUESTA [PF] | P | 10/01/2021 | EAN | 09/30/2021 | 6 | 0.90 | 7.00 | 9.80 | 20.10 | 4.00 | VR Variable |
| TITUSVILLE | G | 10/01/2021 | EAN | 09/30/2021 | 5.24 | 5.82 | 7.25 | 9.41 | 23.39 | 0.00 | VR VARIABLE RATES |
| TITUSVILLE | PF | 10/01/2021 | EAN | 09/30/2021 | 4.62 | 5.00 | 7.25 | 10.53 | 24.12 | 0.00 | VR VARIABLE RATES |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2021 | EAN | 09/30/2021 | 3.02 | 4.24 | 7.40 | 11.50 | 21.50 | 0.00 | VR VARIABLE RATES |
| UMATILLA | P | 10/01/2020 | AGG | 09/30/2020 | 6.81 | 10.52 | 7.00 | 6.49 | 6.47 | 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 | 10/01/2021 | AGG | 09/30/2021 | 4.50 | -6.68 | 7.00 | 20.36 | 19.14 | 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 | 10/01/2021 | EAN | 09/30/2021 | 5290496 | 4.19 | 6.50 | 9.15 | 19.86 | 0.00 | VR VARIABLE RATES |
| VENICE | P | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 0.08 | 6.75 | 12.71 | 21.11 | 0.00 | VR VARIABLE RATES |
| VERO BEACH | F | 10/01/2021 | EAN | 09/30/2021 | 0.00 | 0.00 | 6.00 | 8.60 | 22.60 | 0.00 | 0 VARIABLE RATES |
| VERO BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.25 | 10.43 | 19.79 | 0.00 | 65 VARIABLE RATES |
| VERO BEACH | P | 10/01/2021 | EAN | 09/30/2021 | 4.89 | 7.31 | 7.45 | 11.28 | 16.51 | 0.00 | VR VARIABLE RATES |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2021 | EAN | 09/30/2021 | 4.79 | 3.21 | 6.25 | 9.89 | 17.72 | 0.00 | VR Variable - from 20% to 100% based on number of years after eligibility |

APPENDIX E - Actuarial Data - 9/30/2022

| 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 |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|-------------------------------------------------------------------------------------------------------|
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2021 | EAN | 09/30/2021 | 5.64 | 7.18 | 7.45 | 8.59 | 19.69 | 0.00 | VR VARIABLE RATES |
| VILLAGE OF PALM SPRINGS | G | 10/01/2021 | EAN | 09/30/2021 | 5.52 | 3.39 | 6.00 | 9.74 | 18.51 | 0.00 | VR 62 & 5 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2021 | EAN | 09/30/2021 | 4.8 | 1.80 | 6.75 | 11.19 | 21.22 | 0.00 | VR NORM RET AGE |
| VOLUSIA COUNTY (VOL) | F | 10/01/2021 | | 09/30/2021 | 0 | 0.00 | 4.25 | 6.65 | 6.39 | 0.00 | VR Retirement decrements begin at age 40 and 10 years of service. |
| WAUCHULA | GP | 10/01/2021 | FIL | 09/30/2021 | 5 | 7.06 | 7.00 | 19.84 | 19.54 | 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 | 10/01/2021 | EAN | 09/30/2021 | 5.44 | 5.72 | 7.40 | 10.55 | 20.87 | 0.00 | VR VARIABLE RATES |
| WEST MELBOURNE | P | 10/01/2021 | EAN | 09/30/2021 | 6.97 | 4.39 | 6.65 | 10.26 | 18.68 | 0.00 | VR VARIABLE RATES |
| WEST PALM BEACH | F | 09/30/2021 | EAN | 09/30/2021 | 4.40 | 1.40 | 7.50 | 34.61 | 33.84 | 4.10 | VR VARIABLE RATES |
| WEST PALM BEACH | G | 09/30/2021 | AGG | 09/30/2021 | 5.30 | 1.92 | 7.25 | 20.65 | 20.65 | 4.75 | VR VARIABLE RATES |
| WEST PALM BEACH | P | 09/30/2021 | EAN | 09/30/2021 | 5 | 5.49 | 7.00 | 11.33 | 30.15 | 2.50 | VR 45% at first eligibility, then 35% for 3 years, then 100% |
| WILLISTON | G | 10/01/2021 | AGG | 09/30/2021 | 4.00 | 7.59 | 7.00 | 20.82 | 19.64 | 0.00 | 62 age 62 with at least 5 yrs of credited service |
| WILLISTON | P | 10/01/2021 | AGG | 09/30/2021 | 4.50 | 1.59 | 7.00 | 19.54 | 19.32 | 0.00 | VR age 55 with at least 6 yrs of credited service (5 if fully vested at the time of transfer from the |
| WILTON MANORS (VOL) | F | 10/01/2021 | EAN | 09/30/2021 | 0 | 0.00 | 6.00 | 9.99 | 16.85 | 0.00 | VR VARIABLE RATES |
| WILTON MANORS [GP] | G | 10/01/2021 | EAN | 09/30/2021 | 5.50 | -0.18 | 6.40 | 10.31 | 20.59 | 0.00 | VR VARIABLE RATES |
| WILTON MANORS [GP] | P | 10/01/2021 | EAN | 09/30/2021 | 5.50 | 6.45 | 6.40 | 10.31 | 20.59 | 0.00 | VR VARIABLE RATES |
| WINTER GARDEN | G | 10/01/2021 | EAN | 09/30/2021 | 4.88 | 1.19 | 7.00 | 9.84 | 19.15 | 0.00 | VR VARIABLE RATES |
| WINTER GARDEN | PF | 10/01/2021 | EAN | 09/30/2021 | 5.17 | 6.58 | 7.00 | 10.96 | 20.10 | 0.00 | VR VARIABLE RATES |
| WINTER HAVEN | F | 10/01/2021 | EAN | 09/30/2021 | 5.52 | 5.56 | 7.60 | 8.45 | 19.68 | 1.31 | VR VARIABLE RATES |
| WINTER HAVEN | G | 10/01/2021 | EAN | 09/30/2021 | 4.28 | 4.46 | 6.50 | 8.61 | 20.08 | 0.00 | VR VARIABLE RATES |
| WINTER HAVEN | P | 10/01/2021 | EAN | 09/30/2021 | 5.58 | 6.56 | 7.45 | 9.28 | 16.16 | 0.00 | VR VARIABLE RATES |
| WINTER PARK | F | 10/01/2021 | EAN | 09/30/2021 | 6.1 | 1.00 | 7.50 | 10.01 | 19.39 | 1.50 | VR NORM RET AGE |
| WINTER PARK | P | 10/01/2021 | EAN | 09/30/2021 | 4.6 | 6.40 | 7.50 | 10.32 | 21.20 | 2.70 | VR NORM RET AGE |
| WINTER SPRINGS | GPF | 10/01/2021 | EAN | 09/30/2021 | 3.4 | 3.90 | 7.40 | 11.45 | 25.50 | 0.00 | VR NORM RET AGE |
| Total Plans: | | | | | | | | | | | 487 |

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: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| 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 participants in Deferred Retirement Option Program |
| Membr Termd | Number of terminated vested members. |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| ALACHUA COUNTY LIBRARY | G | | Alachua | 287,872 | 23 | 131 | 0 | 23 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | | Alachua | 287,872 | 0 | 138 | 0 | 0 |
| ALTAMONTE SPRINGS | G | 47,413 | Seminole | 484,054 | 268 | 77 | 0 | 66 |
| ALTAMONTE SPRINGS | P | 47,413 | Seminole | 484,054 | 93 | 22 | 0 | 9 |
| APOPKA | F | 57,390 | Orange | 1,481,321 | 99 | 42 | 5 | 7 |
| APOPKA | G | 57,390 | Orange | 1,481,321 | 225 | 153 | 3 | 18 |
| APOPKA | P | 57,390 | Orange | 1,481,321 | 91 | 60 | 9 | 2 |
| ARCADIA | G | 7,608 | De Soto | 34,748 | 37 | 23 | 0 | 14 |
| ARCADIA | PF | 7,608 | De Soto | 34,748 | 17 | 23 | 3 | 0 |
| ATLANTIC BEACH | G | 13,500 | Duval | 1,033,533 | 22 | 75 | 6 | 5 |
| ATLANTIC BEACH | P | 13,500 | Duval | 1,033,533 | 27 | 22 | 0 | 4 |
| ATLANTIS | P | 2,145 | Palm Beach | 1,518,152 | 0 | 6 | 0 | 0 |
| AUBURNDALE | F | 17,453 | Polk | 770,019 | 21 | 18 | 1 | 2 |
| AUBURNDALE | G | 17,453 | Polk | 770,019 | 25 | 93 | 7 | 12 |
| AUBURNDALE | P | 17,453 | Polk | 770,019 | 33 | 27 | 1 | 7 |
| AVENTURA | P | 40,350 | Miami-Dade | 2,757,592 | 74 | 19 | 14 | 1 |
| AVON PARK | F | 9,769 | Highlands | 103,102 | 17 | 12 | 1 | 1 |
| AVON PARK | P | 9,769 | Highlands | 103,102 | 0 | 20 | 0 | 1 |
| BAL HARBOUR VILLAGE | G | 3,094 | Miami-Dade | 2,757,592 | 36 | 28 | 5 | 10 |
| BAL HARBOUR VILLAGE | P | 3,094 | Miami-Dade | 2,757,592 | 18 | 22 | 0 | 0 |
| BARTOW | F | 19,653 | Polk | 770,019 | 19 | 17 | 0 | 2 |
| BARTOW | G | 19,653 | Polk | 770,019 | 167 | 104 | 20 | 35 |
| BARTOW | P | 19,653 | Polk | 770,019 | 40 | 44 | 1 | 5 |
| BAY HARBOR ISLANDS | G | 5,961 | Miami-Dade | 2,757,592 | 40 | 29 | 0 | 3 |
| BAY HARBOR ISLANDS | P | 5,961 | Miami-Dade | 2,757,592 | 19 | 8 | 0 | 3 |
| BAY MEDICAL CENTER | G | | Bay | 184,002 | 0 | 696 | 0 | 767 |
| BELLE GLADE | G | 17,213 | Palm Beach | 1,518,152 | 91 | 60 | 0 | 9 |
| BELLE GLADE (RETIRED) | PF | 17,213 | Palm Beach | 1,518,152 | 0 | 8 | 0 | 0 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|----------------------|------------|--------------------|----------------------|----------------------|----------------|----------------|---------------|----------------|
| BELLE GLADE HOUSING | G | 17,213 | Palm Beach | 1,518,152 | 25 | 6 | 0 | 11 |
| BELLEAIR | P | 4,372 | Pinellas | 972,852 | 12 | 14 | 0 | 1 |
| BELLEVUE | P | 5,770 | Marion | 391,983 | 12 | 7 | 1 | 2 |
| BOCA GRANDE FCD | F | | Multi: Charlotte/Lee | 499,460 | 17 | 1 | 2 | 0 |
| BOCA RATON | G | 99,542 | Palm Beach | 1,518,152 | 588 | 524 | 84 | 41 |
| BOCA RATON | PF | 99,542 | Palm Beach | 1,518,152 | 375 | 315 | 68 | 7 |
| BOCA RATON EXECUTIVE | G | 99,542 | Palm Beach | 1,518,152 | 46 | 39 | 10 | 12 |
| BOCA RATON HOUSING | G | 99,542 | Palm Beach | 1,518,152 | 13 | 6 | 0 | 3 |
| BONITA SPRINGS FCD | F | 55,502 | Lee | 802,178 | 97 | 52 | 5 | 4 |
| BONITA SPRINGS FCD | G | 55,502 | Lee | 802,178 | 16 | 10 | 1 | 0 |
| BOYNTON BEACH | F | 81,748 | Palm Beach | 1,518,152 | 111 | 115 | 18 | 2 |
| BOYNTON BEACH | G | 81,748 | Palm Beach | 1,518,152 | 408 | 407 | 34 | 52 |
| BOYNTON BEACH | P | 81,748 | Palm Beach | 1,518,152 | 115 | 141 | 18 | 22 |
| BRADENTON | F | 56,957 | Manatee | 421,768 | 59 | 66 | 10 | 0 |
| BRADENTON | P | 56,957 | Manatee | 421,768 | 107 | 91 | 13 | 4 |
| BROOKSVILLE | F | 9,481 | Hernando | 199,207 | 18 | 17 | 1 | 6 |
| BROOKSVILLE | P | 9,481 | Hernando | 199,207 | 0 | 10 | 0 | 13 |
| BUSHNELL | G | 3,141 | Sumter | 141,420 | 10 | 6 | 0 | 11 |
| CAPE CORAL | F | 208,053 | Lee | 802,178 | 214 | 142 | 6 | 2 |
| CAPE CORAL | G | 208,053 | Lee | 802,178 | 880 | 714 | 86 | 25 |
| CAPE CORAL | P | 208,053 | Lee | 802,178 | 245 | 135 | 26 | 14 |
| CASSELBERRY | PF | 30,020 | Seminole | 484,054 | 72 | 32 | 1 | 11 |
| CHATTAHOOCHEE | F | 2,744 | Gadsden | 43,967 | 16 | 5 | 0 | 0 |
| CLEARWATER | F | 119,208 | Pinellas | 972,852 | 0 | 12 | 0 | 0 |
| CLEARWATER | GPF | 119,208 | Pinellas | 972,852 | 1,510 | 1,390 | 0 | 79 |
| CLERMONT | F | 45,812 | Lake | 403,857 | 79 | 6 | 0 | 8 |
| CLERMONT | P | 45,812 | Lake | 403,857 | 81 | 26 | 1 | 9 |
| CLERMONT (RETIRED) | G | 45,812 | Lake | 403,857 | 0 | 4 | 0 | 0 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| CLEWISTON | G | 7,316 | Hendry | 40,633 | 28 | 58 | 0 | 72 |
| COCOA | F | 19,892 | Brevard | 627,544 | 39 | 46 | 4 | 1 |
| COCOA | G | 19,892 | Brevard | 627,544 | 0 | 36 | 1 | 0 |
| COCOA | P | 19,892 | Brevard | 627,544 | 59 | 53 | 1 | 4 |
| COCOA BEACH | F | 11,385 | Brevard | 627,544 | 25 | 25 | 2 | 4 |
| COCOA BEACH | G | 11,385 | Brevard | 627,544 | 128 | 111 | 0 | 20 |
| COCOA BEACH | P | 11,385 | Brevard | 627,544 | 35 | 38 | 0 | 2 |
| COOPER CITY | F | 34,683 | Broward | 1,969,099 | 0 | 22 | 3 | 2 |
| COOPER CITY | G | 34,683 | Broward | 1,969,099 | 38 | 102 | 7 | 4 |
| COOPER CITY | P | 34,683 | Broward | 1,969,099 | 1 | 46 | 4 | 0 |
| COOPER CITY - MANAGEMENT | GPF | 34,683 | Broward | 1,969,099 | 0 | 6 | 2 | 0 |
| CORAL GABLES | GPF | 52,014 | Miami-Dade | 2,757,592 | 599 | 873 | 99 | 23 |
| CORAL SPRINGS | F | 134,816 | Broward | 1,969,099 | 157 | 20 | 25 | 4 |
| CORAL SPRINGS | G | 134,816 | Broward | 1,969,099 | 0 | 34 | 0 | 1 |
| CORAL SPRINGS | P | 134,816 | Broward | 1,969,099 | 169 | 174 | 36 | 7 |
| CRESCENT CITY | F | 1,692 | Putnam | 74,249 | 11 | 1 | 0 | 2 |
| CRESCENT CITY | P | 1,692 | Putnam | 74,249 | 6 | 4 | 0 | 1 |
| CRESTVIEW | G | 27,542 | Okaloosa | 215,751 | 124 | 57 | 9 | 11 |
| CRESTVIEW | PF | 27,542 | Okaloosa | 215,751 | 87 | 28 | 2 | 2 |
| DADE CITY | F | 7,779 | Pasco | 592,669 | 2 | 19 | 2 | 1 |
| DADE CITY | P | 7,779 | Pasco | 592,669 | 22 | 12 | 0 | 4 |
| DANIA BEACH | G | 32,140 | Broward | 1,969,099 | 10 | 79 | 4 | 0 |
| DANIA BEACH [PF] | F | 32,140 | Broward | 1,969,099 | 12 | 62 | 14 | 0 |
| DANIA BEACH [PF] | P | 32,140 | Broward | 1,969,099 | 0 | 19 | 0 | 0 |
| DAVENPORT | G | 10,824 | Polk | 770,019 | 37 | 0 | 0 | 0 |
| DAVENPORT | PF | 10,824 | Polk | 770,019 | 29 | 0 | 0 | 0 |
| DAVIE | F | 106,984 | Broward | 1,969,099 | 152 | 90 | 16 | 1 |
| DAVIE | P | 106,984 | Broward | 1,969,099 | 157 | 129 | 34 | 4 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------|------------|--------------------|-------------------------|----------------------|----------------|----------------|---------------|----------------|
| DAVIE - GENERAL & MGMT | G | 106,984 | Broward | 1,969,099 | 297 | 127 | 10 | 52 |
| DAYTONA BEACH | PF | 77,633 | Volusia | 572,815 | 309 | 412 | 11 | 11 |
| DEERFIELD BEACH | F | 87,414 | Broward | 1,969,099 | 57 | 130 | 11 | 0 |
| DEERFIELD BEACH | G | 87,414 | Broward | 1,969,099 | 1 | 115 | 0 | 0 |
| DEERFIELD BEACH | P | 87,414 | Broward | 1,969,099 | 0 | 72 | 0 | 0 |
| DELAND | F | 39,282 | Volusia | 572,815 | 47 | 27 | 1 | 2 |
| DELAND | G | 39,282 | Volusia | 572,815 | 16 | 122 | 10 | 2 |
| DELAND | P | 39,282 | Volusia | 572,815 | 60 | 49 | 5 | 4 |
| DELRAY BEACH | F | 67,073 | Palm Beach | 1,518,152 | 141 | 122 | 23 | 1 |
| DELRAY BEACH | G | 67,073 | Palm Beach | 1,518,152 | 415 | 332 | 19 | 87 |
| DELRAY BEACH | P | 67,073 | Palm Beach | 1,518,152 | 136 | 141 | 20 | 9 |
| DELTONA | F | 95,918 | Volusia | 572,815 | 77 | 33 | 4 | 2 |
| DESTIN FCD | F | 14,472 | Okaloosa | 215,751 | 33 | 18 | 5 | 7 |
| DUNEDIN | F | 36,102 | Pinellas | 972,852 | 45 | 50 | 5 | 3 |
| DUNNELLON | PF | 1,992 | Marion | 391,983 | 9 | 3 | 0 | 2 |
| EAST LAKE TARPON FCD | F | | Pinellas | 972,852 | 37 | 23 | 2 | 5 |
| EAST NICEVILLE FCD | F | | Okaloosa | 215,751 | 11 | 1 | 0 | 0 |
| EATONVILLE | P | 2,371 | Orange | 1,481,321 | 13 | 0 | 0 | 0 |
| EDGEWATER | F | 23,855 | Volusia | 572,815 | 26 | 16 | 1 | 1 |
| EDGEWATER | G | 23,855 | Volusia | 572,815 | 1 | 101 | 0 | 13 |
| EDGEWATER | P | 23,855 | Volusia | 572,815 | 30 | 35 | 0 | 7 |
| ENGLEWOOD AREA FCD | F | | Multi: Charlotte/Saraso | 324,560 | 50 | 24 | 4 | 1 |
| ENGLEWOOD WATER DISTRICT | G | | Multi: Charlotte/Saraso | 324,560 | 0 | 3 | 0 | 1 |
| ESTERO FCD | F | 37,842 | Lee | 802,178 | 60 | 10 | 2 | 1 |
| EUSTIS | F | 23,595 | Lake | 403,857 | 22 | 20 | 1 | 3 |
| EUSTIS | P | 23,595 | Lake | 403,857 | 36 | 35 | 0 | 9 |
| FERNANDINA BEACH | G | 13,188 | Nassau | 95,809 | 130 | 85 | 0 | 28 |
| FERNANDINA BEACH | PF | 13,188 | Nassau | 95,809 | 63 | 47 | 4 | 4 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| FLAGLER BEACH | F | 5,254 | Flagler | 124,202 | 18 | 5 | 0 | 2 |
| FLAGLER BEACH | P | 5,254 | Flagler | 124,202 | 15 | 8 | 0 | 2 |
| FLORIDA CITY | P | 14,320 | Miami-Dade | 2,757,592 | 0 | 9 | 0 | 23 |
| FLORIDA CITY - ELECTED | G | 14,320 | Miami-Dade | 2,757,592 | 5 | 0 | 0 | 0 |
| FORT LAUDERDALE | G | 189,019 | Broward | 1,969,099 | 505 | 1,456 | 11 | 77 |
| FORT LAUDERDALE | PF | 189,019 | Broward | 1,969,099 | 708 | 993 | 210 | 18 |
| FORT MEADE | F | 5,173 | Polk | 770,019 | 14 | 10 | 0 | 7 |
| FORT MEADE | G | 5,173 | Polk | 770,019 | 44 | 31 | 0 | 15 |
| FORT MEADE | P | 5,173 | Polk | 770,019 | 0 | 5 | 0 | 4 |
| FORT MYERS | F | 96,755 | Lee | 802,178 | 107 | 116 | 10 | 2 |
| FORT MYERS | G | 96,755 | Lee | 802,178 | 528 | 591 | 30 | 155 |
| FORT MYERS | P | 96,755 | Lee | 802,178 | 231 | 179 | 8 | 12 |
| FORT PIERCE | GP | 47,841 | Saint Lucie | 350,518 | 555 | 518 | 36 | 44 |
| FORT PIERCE SUPP | P | 47,841 | Saint Lucie | 350,518 | 101 | 44 | 10 | 2 |
| FORT WALTON BEACH | F | 21,011 | Okaloosa | 215,751 | 43 | 29 | 0 | 3 |
| FORT WALTON BEACH | G | 21,011 | Okaloosa | 215,751 | 50 | 174 | 0 | 6 |
| FORT WALTON BEACH | P | 21,011 | Okaloosa | 215,751 | 49 | 48 | 0 | 8 |
| FROSTPROOF | G | 2,998 | Polk | 770,019 | 12 | 9 | 0 | 3 |
| FROSTPROOF | P | 2,998 | Polk | 770,019 | 0 | 12 | 0 | 1 |
| FRUITLAND PARK | F | 8,615 | Lake | 403,857 | 8 | 1 | 0 | 0 |
| GAINESVILLE | G | 145,879 | Alachua | 287,872 | 1,676 | 1,419 | 34 | 446 |
| GAINESVILLE | PF | 145,879 | Alachua | 287,872 | 389 | 439 | 34 | 27 |
| GOLDEN BEACH | GP | 955 | Miami-Dade | 2,757,592 | 46 | 26 | 0 | 1 |
| GREATER NAPLES FCD | F | 19,283 | Collier | 390,912 | 39 | 4 | 2 | 7 |
| GREEN COVE SPRINGS | P | 10,234 | Clay | 225,553 | 22 | 4 | 0 | 7 |
| GREENACRES | F | 44,797 | Palm Beach | 1,518,152 | 50 | 3 | 1 | 10 |
| GREENACRES | P | 44,797 | Palm Beach | 1,518,152 | 21 | 8 | 0 | 15 |
| GULF BREEZE | P | 6,380 | Santa Rosa | 196,834 | 19 | 6 | 0 | 4 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| GULFPORT | F | 11,801 | Pinellas | 972,852 | 18 | 23 | 0 | 4 |
| GULFPORT | G | 11,801 | Pinellas | 972,852 | 87 | 81 | 0 | 48 |
| GULFPORT | P | 11,801 | Pinellas | 972,852 | 30 | 21 | 0 | 3 |
| HAINES CITY | F | 31,979 | Polk | 770,019 | 30 | 17 | 1 | 3 |
| HAINES CITY | G | 31,979 | Polk | 770,019 | 31 | 72 | 0 | 33 |
| HAINES CITY | P | 31,979 | Polk | 770,019 | 53 | 28 | 1 | 4 |
| HALIFAX HOSPITAL | G | | Volusia | 572,815 | 304 | 1,094 | 0 | 476 |
| HALLANDALE BEACH | G | 41,677 | Broward | 1,969,099 | 67 | 144 | 17 | 68 |
| HALLANDALE BEACH | PF | 41,677 | Broward | 1,969,099 | 109 | 187 | 16 | 10 |
| HALLANDALE BEACH PM | G | 41,677 | Broward | 1,969,099 | 4 | 22 | 4 | 8 |
| HALLANDALE BEACH PM (EXCESS) | G | 41,677 | Broward | 1,969,099 | 6 | 24 | 0 | 9 |
| HAVANA | F | 1,777 | Gadsden | 43,967 | 17 | 0 | 0 | 5 |
| HIALEAH | GPF | 228,206 | Miami-Dade | 2,757,592 | 758 | 1,587 | 34 | 187 |
| HIALEAH - ELECTED | G | 228,206 | Miami-Dade | 2,757,592 | 4 | 12 | 0 | 7 |
| HIALEAH GARDENS | P | 23,076 | Miami-Dade | 2,757,592 | 41 | 19 | 1 | 2 |
| HILLSBOROUGH COUNTY | ERP | | Hillsborough | 1,520,529 | 0 | 448 | 0 | 0 |
| HOLLEY-NAVARRE FCD | F | | Santa Rosa | 196,834 | 31 | 0 | 0 | 2 |
| HOLLY HILL | F | 12,983 | Volusia | 572,815 | 13 | 12 | 0 | 1 |
| HOLLY HILL | P | 12,983 | Volusia | 572,815 | 21 | 21 | 1 | 3 |
| HOLLYWOOD | F | 154,909 | Broward | 1,969,099 | 200 | 259 | 31 | 5 |
| HOLLYWOOD | G | 154,909 | Broward | 1,969,099 | 612 | 1,070 | 61 | 54 |
| HOLLYWOOD | P | 154,909 | Broward | 1,969,099 | 254 | 383 | 38 | 9 |
| HOLMES BEACH | P | 3,023 | Manatee | 421,768 | 17 | 15 | 0 | 1 |
| HOMESTEAD | F | 83,012 | Miami-Dade | 2,757,592 | 0 | 8 | 0 | 0 |
| HOMESTEAD | P | 83,012 | Miami-Dade | 2,757,592 | 105 | 93 | 10 | 3 |
| HOMESTEAD - General & Hospital | G | 83,012 | Miami-Dade | 2,757,592 | 87 | 197 | 22 | 43 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 83,012 | Miami-Dade | 2,757,592 | 6 | 5 | 0 | 4 |
| HOMESTEAD - Old Elected | G | 83,012 | Miami-Dade | 2,757,592 | 1 | 7 | 0 | 0 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| HOWEY-IN-THE-HILLS | P | 1,778 | Lake | 403,857 | 6 | 4 | 0 | 0 |
| INDIALANTIC | G | 2,998 | Brevard | 627,544 | 17 | 8 | 0 | 5 |
| INDIALANTIC | PF | 2,998 | Brevard | 627,544 | 17 | 15 | 2 | 0 |
| INDIAN HARBOUR BEACH | P | 8,978 | Brevard | 627,544 | 20 | 18 | 0 | 1 |
| INDIAN HARBOUR BEACH (SUPP) | P | 8,978 | Brevard | 627,544 | 20 | 18 | 0 | 1 |
| INDIAN RIVER SHORES | G | 4,435 | Indian River | 165,559 | 2 | 4 | 0 | 0 |
| INDIAN RIVER SHORES | PF | 4,435 | Indian River | 165,559 | 15 | 16 | 3 | 1 |
| INDIAN SHORES | P | 1,207 | Pinellas | 972,852 | 12 | 6 | 0 | 2 |
| JACKSON MEMORIAL HOSPITAL | G | | Miami-Dade | 2,757,592 | 9,776 | 1,143 | 0 | 1,168 |
| JACKSONVILLE | CO | 987,247 | Duval | 1,033,533 | 423 | 381 | 65 | 6 |
| JACKSONVILLE | G | 987,247 | Duval | 1,033,533 | 3,289 | 5,342 | 0 | 160 |
| JACKSONVILLE | PF | 987,247 | Duval | 1,033,533 | 2,057 | 2,822 | 363 | 91 |
| JACKSONVILLE BEACH | F | 24,112 | Duval | 1,033,533 | 25 | 23 | 0 | 1 |
| JACKSONVILLE BEACH | G | 24,112 | Duval | 1,033,533 | 240 | 199 | 0 | 11 |
| JACKSONVILLE BEACH | P | 24,112 | Duval | 1,033,533 | 66 | 42 | 0 | 4 |
| JACKSONVILLE PF SENIOR STAFF | G | 987,247 | Duval | 1,033,533 | 0 | 3 | 0 | 0 |
| JUPITER | P | 61,341 | Palm Beach | 1,518,152 | 83 | 66 | 27 | 1 |
| JUPITER ISLAND | GPF | 793 | Martin | 161,655 | 7 | 42 | 0 | 19 |
| KEY BISCAYNE | PF | 14,784 | Miami-Dade | 2,757,592 | 51 | 44 | 15 | 2 |
| KEY WEST | G | 27,040 | Monroe | 83,961 | 266 | 159 | 12 | 10 |
| KEY WEST | PF | 27,040 | Monroe | 83,961 | 156 | 132 | 11 | 9 |
| KEY WEST HOUSING | G | 27,040 | Monroe | 83,961 | 62 | 49 | 3 | 16 |
| KEY WEST UTILITY | G | 27,040 | Monroe | 83,961 | 130 | 194 | 0 | 19 |
| KISSIMMEE | F | 82,168 | Osceola | 424,946 | 97 | 74 | 5 | 9 |
| KISSIMMEE | G | 82,168 | Osceola | 424,946 | 424 | 323 | 33 | 112 |
| KISSIMMEE | P | 82,168 | Osceola | 424,946 | 134 | 124 | 8 | 10 |
| KISSIMMEE UTILITY AUTHORITY | G | 82,168 | Osceola | 424,946 | 244 | 240 | 15 | 62 |
| LABELLE | F | 5,041 | Hendry | 40,633 | 22 | 3 | 0 | 6 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| LADY LAKE | P | 16,174 | Lake | 403,857 | 30 | 14 | 0 | 1 |
| LAKE ALFRED | G | 6,762 | Polk | 770,019 | 37 | 27 | 0 | 8 |
| LAKE ALFRED | PF | 6,762 | Polk | 770,019 | 18 | 8 | 0 | 2 |
| LAKE CITY | F | 12,455 | Columbia | 71,525 | 19 | 20 | 2 | 3 |
| LAKE CITY | G | 12,455 | Columbia | 71,525 | 15 | 100 | 1 | 8 |
| LAKE CITY | P | 12,455 | Columbia | 71,525 | 32 | 28 | 1 | 6 |
| LAKE HELEN | P | 2,974 | Volusia | 572,815 | 6 | 3 | 0 | 0 |
| LAKE MARY | F | 17,333 | Seminole | 484,054 | 40 | 17 | 2 | 3 |
| LAKE MARY | P | 17,333 | Seminole | 484,054 | 45 | 27 | 0 | 9 |
| LAKE PARK (RETIRED) | P | 9,030 | Palm Beach | 1,518,152 | 0 | 6 | 0 | 0 |
| LAKE WALES | F | 17,359 | Polk | 770,019 | 27 | 14 | 3 | 0 |
| LAKE WALES | G | 17,359 | Polk | 770,019 | 109 | 46 | 7 | 7 |
| LAKE WALES | P | 17,359 | Polk | 770,019 | 45 | 26 | 2 | 2 |
| LAKE WORTH BEACH | F | 42,637 | Palm Beach | 1,518,152 | 2 | 65 | 6 | 1 |
| LAKE WORTH BEACH | G | 42,637 | Palm Beach | 1,518,152 | 295 | 294 | 14 | 20 |
| LAKE WORTH BEACH | P | 42,637 | Palm Beach | 1,518,152 | 8 | 91 | 1 | 0 |
| LAKELAND | F | 120,279 | Polk | 770,019 | 160 | 119 | 6 | 4 |
| LAKELAND | G | 120,279 | Polk | 770,019 | 1,349 | 1,300 | 162 | 137 |
| LAKELAND | P | 120,279 | Polk | 770,019 | 216 | 232 | 14 | 23 |
| LANTANA | F | 12,132 | Palm Beach | 1,518,152 | 6 | 22 | 4 | 1 |
| LANTANA | P | 12,132 | Palm Beach | 1,518,152 | 26 | 24 | 2 | 3 |
| LARGO | PF | 84,286 | Pinellas | 972,852 | 274 | 234 | 25 | 20 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 6,205 | Broward | 1,969,099 | 35 | 13 | 0 | 7 |
| LAUDERHILL | F | 74,887 | Broward | 1,969,099 | 96 | 77 | 12 | 2 |
| LAUDERHILL | G | 74,887 | Broward | 1,969,099 | 108 | 85 | 16 | 9 |
| LAUDERHILL | P | 74,887 | Broward | 1,969,099 | 108 | 57 | 10 | 13 |
| LAUDERHILL (C&M) | G | 74,887 | Broward | 1,969,099 | 116 | 57 | 20 | 3 |
| LEESBURG | F | 28,833 | Lake | 403,857 | 46 | 31 | 0 | 10 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------|------------|--------------------|-----------------------|----------------------|----------------|----------------|---------------|----------------|
| LEESBURG | G | 28,833 | Lake | 403,857 | 133 | 245 | 3 | 244 |
| LEESBURG | P | 28,833 | Lake | 403,857 | 63 | 32 | 7 | 2 |
| LIGHTHOUSE POINT | PF | 10,506 | Broward | 1,969,099 | 0 | 22 | 6 | 22 |
| LIVE OAK | F | 6,884 | Suwannee | 44,688 | 0 | 7 | 0 | 0 |
| LONGBOAT KEY | F | 7,519 | Multi: Sarasota/Manat | 437,073 | 5 | 36 | 0 | 3 |
| LONGBOAT KEY | G | 7,519 | Multi: Sarasota/Manat | 437,073 | 15 | 47 | 0 | 8 |
| LONGBOAT KEY | P | 7,519 | Multi: Sarasota/Manat | 437,073 | 3 | 21 | 0 | 1 |
| LONGWOOD | PF | 15,894 | Seminole | 484,054 | 77 | 12 | 0 | 28 |
| LYNN HAVEN | F | 19,107 | Bay | 184,002 | 19 | 7 | 1 | 1 |
| LYNN HAVEN | G | 19,107 | Bay | 184,002 | 105 | 42 | 9 | 6 |
| LYNN HAVEN | P | 19,107 | Bay | 184,002 | 36 | 19 | 0 | 3 |
| MADISON | PF | 3,002 | Madison | 18,438 | 26 | 13 | 0 | 0 |
| MAITLAND | PF | 19,944 | Orange | 1,481,321 | 89 | 69 | 4 | 21 |
| MANALAPAN | GP | 422 | Palm Beach | 1,518,152 | 26 | 0 | 0 | 0 |
| MARATHON | F | 9,926 | Monroe | 83,961 | 24 | 1 | 0 | 7 |
| MARCO ISLAND | F | 16,112 | Collier | 390,912 | 34 | 5 | 0 | 3 |
| MARCO ISLAND | P | 16,112 | Collier | 390,912 | 37 | 24 | 0 | 12 |
| MARIANNA | F | 7,035 | Jackson | 48,395 | 15 | 6 | 0 | 2 |
| MARIANNA | P | 7,035 | Jackson | 48,395 | 16 | 7 | 0 | 3 |
| MARTIN COUNTY | ERP | | Martin | 161,655 | 0 | 70 | 0 | 0 |
| MEDLEY | P | 1,056 | Miami-Dade | 2,757,592 | 37 | 26 | 0 | 0 |
| MEDLEY - GENERAL + ELECTED | G | 1,056 | Miami-Dade | 2,757,592 | 112 | 40 | 2 | 13 |
| MELBOURNE | F | 87,007 | Brevard | 627,544 | 130 | 112 | 5 | 5 |
| MELBOURNE | P | 87,007 | Brevard | 627,544 | 149 | 162 | 11 | 11 |
| MELBOURNE [G] | G | 87,007 | Brevard | 627,544 | 2 | 35 | 0 | 32 |
| MELBOURNE [G] - SPECIAL RISK | G | 87,007 | Brevard | 627,544 | 0 | 3 | 1 | 0 |
| MELBOURNE BEACH | P | 3,237 | Brevard | 627,544 | 11 | 9 | 0 | 0 |
| MIAMI - ELECTED | G | 459,224 | Miami-Dade | 2,757,592 | 1 | 7 | 0 | 1 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| MIAMI - FIPO | PF | 459,224 | Miami-Dade | 2,757,592 | 1,915 | 2,036 | 187 | 31 |
| MIAMI - FIPO (STAFF) | G | 459,224 | Miami-Dade | 2,757,592 | 3 | 0 | 2 | 0 |
| MIAMI - FIPO COLA (RETIRED) | PF | 459,224 | Miami-Dade | 2,757,592 | 0 | 0 | 0 | 0 |
| MIAMI - GESE | GS | 459,224 | Miami-Dade | 2,757,592 | 1,901 | 1,842 | 62 | 35 |
| MIAMI - GESE (EXCESS) | GS | 459,224 | Miami-Dade | 2,757,592 | 0 | 20 | 0 | 0 |
| MIAMI - GESE (STAFF) | GS | 459,224 | Miami-Dade | 2,757,592 | 6 | 7 | 0 | 0 |
| MIAMI - OFF-STREET PARKING | G | 459,224 | Miami-Dade | 2,757,592 | 40 | 27 | 0 | 10 |
| MIAMI BEACH | G | 83,618 | Miami-Dade | 2,757,592 | 1,185 | 1,124 | 101 | 110 |
| MIAMI BEACH | PF | 83,618 | Miami-Dade | 2,757,592 | 488 | 689 | 119 | 21 |
| MIAMI SHORES VILLAGE | G | 11,630 | Miami-Dade | 2,757,592 | 68 | 59 | 6 | 4 |
| MIAMI SHORES VILLAGE | P | 11,630 | Miami-Dade | 2,757,592 | 34 | 27 | 3 | 0 |
| MIAMI SPRINGS | G | 13,865 | Miami-Dade | 2,757,592 | 80 | 80 | 3 | 8 |
| MIAMI SPRINGS | PF | 13,865 | Miami-Dade | 2,757,592 | 40 | 44 | 4 | 1 |
| MIAMI-DADE COUNTY | ERP | | Miami-Dade | 2,757,592 | 0 | 390 | 0 | 0 |
| MIDWAY FCD | F | | Santa Rosa | 196,834 | 37 | 3 | 0 | 1 |
| MILTON | F | 10,154 | Santa Rosa | 196,834 | 16 | 14 | 1 | 0 |
| MILTON | G | 10,154 | Santa Rosa | 196,834 | 78 | 54 | 1 | 4 |
| MILTON | P | 10,154 | Santa Rosa | 196,834 | 12 | 15 | 2 | 1 |
| MIRAMAR | F | 138,237 | Broward | 1,969,099 | 100 | 65 | 42 | 3 |
| MIRAMAR | G | 138,237 | Broward | 1,969,099 | 380 | 191 | 38 | 29 |
| MIRAMAR | P | 138,237 | Broward | 1,969,099 | 165 | 121 | 34 | 1 |
| MIRAMAR - MANAGEMENT | G | 138,237 | Broward | 1,969,099 | 170 | 76 | 14 | 17 |
| MONROE COUNTY | ERP | | Monroe | 83,961 | 0 | 5 | 0 | 0 |
| MONROE COUNTY VOL F.F. & EMS | F | | Monroe | 83,961 | 3 | 11 | 0 | 11 |
| MONTICELLO | F | 2,646 | Jefferson | 14,923 | 10 | 9 | 0 | 3 |
| MONTICELLO | P | 2,646 | Jefferson | 14,923 | 8 | 5 | 0 | 0 |
| MOUNT DORA | F | 17,129 | Lake | 403,857 | 35 | 18 | 1 | 2 |
| MOUNT DORA | G | 17,129 | Lake | 403,857 | 30 | 93 | 0 | 16 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| MOUNT DORA | P | 17,129 | Lake | 403,857 | 40 | 19 | 0 | 20 |
| NAPLES | F | 19,283 | Collier | 390,912 | 52 | 56 | 2 | 1 |
| NAPLES | G | 19,283 | Collier | 390,912 | 320 | 254 | 1 | 23 |
| NAPLES | P | 19,283 | Collier | 390,912 | 56 | 88 | 4 | 8 |
| NEPTUNE BEACH | P | 7,271 | Duval | 1,033,533 | 20 | 14 | 1 | 5 |
| NEW PORT RICHEY | F | 17,165 | Pasco | 592,669 | 22 | 25 | 0 | 2 |
| NEW PORT RICHEY | P | 17,165 | Pasco | 592,669 | 41 | 45 | 1 | 5 |
| NEW SMYRNA BEACH | F | 31,380 | Volusia | 572,815 | 43 | 42 | 3 | 5 |
| NEW SMYRNA BEACH | P | 31,380 | Volusia | 572,815 | 47 | 52 | 0 | 5 |
| NORTH BAY FCD | F | | Okaloosa | 215,751 | 15 | 6 | 0 | 3 |
| NORTH BREVARD HOSPITAL (Parrish) | G | | Brevard | 627,544 | 349 | 112 | 0 | 195 |
| NORTH BROWARD HOSPITAL | G | | Broward | 1,969,099 | 6,446 | 1,419 | 0 | 1,800 |
| NORTH COLLIER FCD (was North Naples) | F | | Collier | 390,912 | 186 | 20 | 12 | 2 |
| NORTH MIAMI 691 [GPF] | F | 60,337 | Miami-Dade | 2,757,592 | 0 | 10 | 0 | 0 |
| NORTH MIAMI 691 [GPF] | G | 60,337 | Miami-Dade | 2,757,592 | 158 | 202 | 0 | 5 |
| NORTH MIAMI 691 [GPF] | P | 60,337 | Miami-Dade | 2,757,592 | 1 | 12 | 0 | 0 |
| NORTH MIAMI 748 | P | 60,337 | Miami-Dade | 2,757,592 | 79 | 67 | 0 | 1 |
| NORTH MIAMI BEACH | G | 43,591 | Miami-Dade | 2,757,592 | 128 | 283 | 9 | 41 |
| NORTH MIAMI BEACH | PF | 43,591 | Miami-Dade | 2,757,592 | 73 | 148 | 25 | 0 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 43,591 | Miami-Dade | 2,757,592 | 11 | 22 | 0 | 12 |
| NORTH PORT | F | 81,823 | Sarasota | 452,378 | 37 | 33 | 2 | 14 |
| NORTH PORT | P | 81,823 | Sarasota | 452,378 | 58 | 50 | 1 | 2 |
| NORTH RIVER FCD | F | | Manatee | 421,768 | 52 | 37 | 0 | 2 |
| OAKLAND PARK | G | 44,517 | Broward | 1,969,099 | 51 | 175 | 0 | 39 |
| OAKLAND PARK | PF | 44,517 | Broward | 1,969,099 | 10 | 127 | 5 | 21 |
| OCALA | F | 64,951 | Marion | 391,983 | 122 | 83 | 17 | 4 |
| OCALA | G | 64,951 | Marion | 391,983 | 135 | 785 | 19 | 264 |
| OCALA | P | 64,951 | Marion | 391,983 | 167 | 133 | 7 | 10 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-----------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| OCEAN CITY-WRIGHT FCD | F | | Okaloosa | 215,751 | 55 | 24 | 0 | 5 |
| OCOEE | G | 49,221 | Orange | 1,481,321 | 194 | 124 | 5 | 46 |
| OCOEE | PF | 49,221 | Orange | 1,481,321 | 146 | 71 | 6 | 23 |
| OKALOOSA ISLAND FCD | F | | Okaloosa | 215,751 | 16 | 17 | 0 | 1 |
| OKEECHOBEE | F | 5,352 | Okeechobee | 39,385 | 10 | 6 | 2 | 1 |
| OKEECHOBEE | G | 5,352 | Okeechobee | 39,385 | 31 | 19 | 1 | 7 |
| OKEECHOBEE | P | 5,352 | Okeechobee | 39,385 | 21 | 15 | 2 | 1 |
| OKEECHOBEE UTILITY | G | 5,352 | Okeechobee | 39,385 | 49 | 22 | 2 | 3 |
| OLDSMAR | F | 14,924 | Pinellas | 972,852 | 9 | 3 | 0 | 1 |
| ORANGE COUNTY LIBRARY | G | | Orange | 1,481,321 | 56 | 142 | 0 | 71 |
| ORANGE PARK | F | 9,157 | Clay | 225,553 | 19 | 22 | 1 | 9 |
| ORANGE PARK | G | 9,157 | Clay | 225,553 | 45 | 39 | 0 | 42 |
| ORANGE PARK | P | 9,157 | Clay | 225,553 | 25 | 28 | 1 | 8 |
| ORLANDO | F | 321,904 | Orange | 1,481,321 | 506 | 483 | 22 | 5 |
| ORLANDO | G | 321,904 | Orange | 1,481,321 | 53 | 764 | 0 | 37 |
| ORLANDO | P | 321,904 | Orange | 1,481,321 | 798 | 862 | 0 | 8 |
| ORLANDO AVIATION | G | 321,904 | Orange | 1,481,321 | 35 | 369 | 0 | 76 |
| ORLANDO UTILITY | G | 321,904 | Orange | 1,481,321 | 1,150 | 929 | 0 | 178 |
| ORMOND BEACH | F | 44,677 | Volusia | 572,815 | 46 | 46 | 1 | 1 |
| ORMOND BEACH | G | 44,677 | Volusia | 572,815 | 76 | 169 | 8 | 40 |
| ORMOND BEACH | P | 44,677 | Volusia | 572,815 | 59 | 65 | 1 | 4 |
| OVIEDO | F | 40,078 | Seminole | 484,054 | 50 | 15 | 0 | 6 |
| OVIEDO | P | 40,078 | Seminole | 484,054 | 69 | 31 | 1 | 5 |
| PACE FCD | F | | Santa Rosa | 196,834 | 20 | 0 | 0 | 0 |
| PALATKA | F | 10,529 | Putnam | 74,249 | 21 | 14 | 0 | 3 |
| PALATKA | G | 10,529 | Putnam | 74,249 | 80 | 112 | 6 | 9 |
| PALATKA | P | 10,529 | Putnam | 74,249 | 26 | 31 | 2 | 6 |
| PALM BAY | F | 126,748 | Brevard | 627,544 | 107 | 85 | 12 | 2 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| PALM BAY | G | 126,748 | Brevard | 627,544 | 0 | 1 | 0 | 0 |
| PALM BAY | P | 126,748 | Brevard | 627,544 | 139 | 103 | 6 | 11 |
| PALM BEACH | GPF | 9,218 | Palm Beach | 1,518,152 | 275 | 409 | 34 | 97 |
| PALM BEACH GARDENS | F | 60,675 | Palm Beach | 1,518,152 | 99 | 61 | 14 | 4 |
| PALM BEACH GARDENS | G | 60,675 | Palm Beach | 1,518,152 | 2 | 7 | 0 | 2 |
| PALM BEACH GARDENS | P | 60,675 | Palm Beach | 1,518,152 | 118 | 80 | 4 | 4 |
| PALM COAST (VOL) | F | 96,504 | Flagler | 124,202 | 33 | 28 | 0 | 5 |
| PALM HARBOR FCD | F | | Pinellas | 972,852 | 63 | 9 | 0 | 1 |
| PALM TRAN, INC. (ATU-1577) | G | | Palm Beach | 1,518,152 | 576 | 423 | 0 | 107 |
| PALMETTO | G | 13,493 | Manatee | 421,768 | 66 | 53 | 5 | 4 |
| PALMETTO | P | 13,493 | Manatee | 421,768 | 29 | 33 | 3 | 6 |
| PANAMA CITY | F | 36,139 | Bay | 184,002 | 68 | 75 | 5 | 3 |
| PANAMA CITY | P | 36,139 | Bay | 184,002 | 81 | 100 | 2 | 13 |
| PANAMA CITY (SUPP) | G | 36,139 | Bay | 184,002 | 17 | 17 | 0 | 2 |
| PANAMA CITY BEACH | F | 19,078 | Bay | 184,002 | 54 | 16 | 2 | 2 |
| PANAMA CITY BEACH | G | 19,078 | Bay | 184,002 | 186 | 85 | 11 | 6 |
| PANAMA CITY BEACH | P | 19,078 | Bay | 184,002 | 70 | 30 | 2 | 3 |
| PARKLAND | P | 36,390 | Broward | 1,969,099 | 0 | 4 | 0 | 0 |
| PASCO COUNTY | ERP | | Pasco | 592,669 | 0 | 335 | 0 | 0 |
| PEMBROKE PARK COMM SUPP | G | 6,255 | Broward | 1,969,099 | 5 | 2 | 0 | 0 |
| PEMBROKE PINES | G | 171,309 | Broward | 1,969,099 | 18 | 431 | 0 | 181 |
| PEMBROKE PINES | PF | 171,309 | Broward | 1,969,099 | 344 | 360 | 97 | 6 |
| PENSACOLA | F | 54,772 | Escambia | 329,583 | 111 | 171 | 11 | 2 |
| PENSACOLA | G | 54,772 | Escambia | 329,583 | 87 | 587 | 26 | 52 |
| PENSACOLA | P | 54,772 | Escambia | 329,583 | 59 | 163 | 6 | 15 |
| PERRY | F | 7,013 | Taylor | 21,375 | 12 | 12 | 1 | 7 |
| PERRY | P | 7,013 | Taylor | 21,375 | 18 | 18 | 0 | 4 |
| PINELLAS PARK | F | 55,092 | Pinellas | 972,852 | 75 | 93 | 1 | 1 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| PINELLAS PARK | G | 55,092 | Pinellas | 972,852 | 272 | 289 | 17 | 10 |
| PINELLAS PARK | P | 55,092 | Pinellas | 972,852 | 99 | 90 | 5 | 1 |
| PLANT CITY | PF | 40,365 | Hillsborough | 1,520,529 | 99 | 84 | 12 | 10 |
| PLANTATION | G | 94,048 | Broward | 1,969,099 | 549 | 448 | 42 | 56 |
| PLANTATION | P | 94,048 | Broward | 1,969,099 | 129 | 152 | 30 | 1 |
| PLANTATION (VOL) | F | 94,048 | Broward | 1,969,099 | 147 | 102 | 0 | 31 |
| POMPANO BEACH | G | 113,789 | Broward | 1,969,099 | 541 | 403 | 51 | 29 |
| POMPANO BEACH | PF | 113,789 | Broward | 1,969,099 | 186 | 382 | 26 | 6 |
| PORT ORANGE | F | 64,230 | Volusia | 572,815 | 55 | 58 | 4 | 1 |
| PORT ORANGE | G | 64,230 | Volusia | 572,815 | 79 | 104 | 1 | 14 |
| PORT ORANGE | P | 64,230 | Volusia | 572,815 | 79 | 65 | 1 | 2 |
| PORT ST. LUCIE | P | 224,916 | Saint Lucie | 350,518 | 239 | 88 | 14 | 7 |
| PUNTA GORDA | F | 19,930 | Charlotte | 196,742 | 26 | 20 | 2 | 2 |
| PUNTA GORDA | G | 19,930 | Charlotte | 196,742 | 52 | 131 | 26 | 15 |
| PUNTA GORDA | P | 19,930 | Charlotte | 196,742 | 33 | 36 | 4 | 5 |
| QUINCY | PF | 7,923 | Gadsden | 43,967 | 34 | 42 | 0 | 21 |
| RIVIERA BEACH | F | 38,613 | Palm Beach | 1,518,152 | 39 | 64 | 12 | 1 |
| RIVIERA BEACH | G | 38,613 | Palm Beach | 1,518,152 | 91 | 217 | 11 | 9 |
| RIVIERA BEACH | P | 38,613 | Palm Beach | 1,518,152 | 97 | 81 | 8 | 2 |
| ROCKLEDGE | F | 28,500 | Brevard | 627,544 | 37 | 22 | 3 | 5 |
| ROCKLEDGE | G | 28,500 | Brevard | 627,544 | 132 | 59 | 6 | 8 |
| ROCKLEDGE | P | 28,500 | Brevard | 627,544 | 43 | 18 | 7 | 7 |
| SAFETY HARBOR | F | 17,039 | Pinellas | 972,852 | 26 | 3 | 0 | 2 |
| SAINT AUGUSTINE | F | 15,346 | Saint Johns | 296,919 | 34 | 25 | 0 | 4 |
| SAINT AUGUSTINE | G | 15,346 | Saint Johns | 296,919 | 235 | 185 | 0 | 11 |
| SAINT AUGUSTINE | P | 15,346 | Saint Johns | 296,919 | 56 | 34 | 2 | 6 |
| SAINT CLOUD | G | 61,331 | Osceola | 424,946 | 337 | 152 | 13 | 101 |
| SAINT CLOUD | PF | 61,331 | Osceola | 424,946 | 161 | 70 | 5 | 11 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|--------------------------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| SAINT JOHNS RIVER PW PK | G | | Duval | 1,033,533 | 3 | 387 | 0 | 68 |
| SAINT LUCIE COUNTY FCD | F | | Saint Lucie | 350,518 | 355 | 206 | 53 | 25 |
| SAINT LUCIE COUNTY FCD | G | | Saint Lucie | 350,518 | 59 | 34 | 3 | 16 |
| SAINT PETE BEACH | F | 8,878 | Pinellas | 972,852 | 33 | 30 | 1 | 0 |
| SAINT PETE BEACH | G | 8,878 | Pinellas | 972,852 | 30 | 77 | 0 | 36 |
| SAINT PETE BEACH | P | 8,878 | Pinellas | 972,852 | 0 | 28 | 0 | 3 |
| SAINT PETERSBURG | F | 264,220 | Pinellas | 972,852 | 308 | 425 | 34 | 8 |
| SAINT PETERSBURG | G | 264,220 | Pinellas | 972,852 | 1,641 | 1,350 | 108 | 200 |
| SAINT PETERSBURG | P | 264,220 | Pinellas | 972,852 | 520 | 655 | 31 | 26 |
| SAN CARLOS PARK FCD | F | | Okaloosa | 215,751 | 51 | 9 | 1 | 2 |
| SANFORD | F | 63,172 | Seminole | 484,054 | 53 | 50 | 3 | 5 |
| SANFORD | P | 63,172 | Seminole | 484,054 | 52 | 82 | 3 | 7 |
| SANIBEL | G | 6,485 | Lee | 802,178 | 9 | 94 | 4 | 41 |
| SANIBEL | P | 6,485 | Lee | 802,178 | 23 | 27 | 2 | 3 |
| SARASOTA | F | 56,494 | Sarasota | 452,378 | 0 | 156 | 0 | 0 |
| SARASOTA | G | 56,494 | Sarasota | 452,378 | 109 | 407 | 23 | 15 |
| SARASOTA | P | 56,494 | Sarasota | 452,378 | 163 | 216 | 15 | 7 |
| SARASOTA MEMORIAL HEALTH CARE | G | | Sarasota | 452,378 | 1,002 | 1,048 | 0 | 469 |
| SARASOTA-MANATEE AIRPORT | G | | Sarasota | 452,378 | 45 | 76 | 0 | 11 |
| SATELLITE BEACH | G | 11,393 | Brevard | 627,544 | 3 | 24 | 0 | 1 |
| SATELLITE BEACH | PF | 11,393 | Brevard | 627,544 | 38 | 27 | 5 | 7 |
| SEBASTIAN | P | 25,915 | Indian River | 165,559 | 39 | 19 | 2 | 4 |
| SEBRING | F | 11,361 | Highlands | 103,102 | 4 | 22 | 0 | 0 |
| SEBRING | P | 11,361 | Highlands | 103,102 | 11 | 23 | 8 | 0 |
| SEMINOLE | F | 19,476 | Pinellas | 972,852 | 74 | 82 | 0 | 2 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | | Broward | 1,969,099 | 3,496 | 2,610 | 0 | 2,368 |
| SOUTH MIAMI [GP] | G | 12,090 | Miami-Dade | 2,757,592 | 50 | 31 | 3 | 4 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|---------------------------------------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| SOUTH MIAMI [GP] | P | 12,090 | Miami-Dade | 2,757,592 | 39 | 22 | 7 | 6 |
| SOUTH PASADENA | F | 5,417 | Pinellas | 972,852 | 19 | 16 | 0 | 0 |
| SOUTH WALTON FCD | F | | Walton | 79,544 | 95 | 25 | 4 | 2 |
| Southeast Volusia County Hospital District (was Bert Fish) | G | | Volusia | 572,815 | 2 | 165 | 0 | 25 |
| SOUTHERN MANATEE FCD | F | | Manatee | 421,768 | 76 | 19 | 11 | 1 |
| SOUTHERN MANATEE FCD | G | | Manatee | 421,768 | 4 | 6 | 2 | 1 |
| STARKE | F | 5,867 | Bradford | 27,013 | 38 | 6 | 0 | 0 |
| STARKE | G | 5,867 | Bradford | 27,013 | 42 | 54 | 1 | 3 |
| STARKE | P | 5,867 | Bradford | 27,013 | 15 | 11 | 1 | 4 |
| SUNRISE | F | 97,479 | Broward | 1,969,099 | 138 | 108 | 23 | 0 |
| SUNRISE | G | 97,479 | Broward | 1,969,099 | 557 | 558 | 83 | 60 |
| SUNRISE | P | 97,479 | Broward | 1,969,099 | 132 | 146 | 46 | 2 |
| SURFSIDE [GP] | G | 5,446 | Miami-Dade | 2,757,592 | 59 | 25 | 8 | 5 |
| SURFSIDE [GP] | P | 5,446 | Miami-Dade | 2,757,592 | 31 | 17 | 0 | 3 |
| SWEETWATER | P | 20,240 | Miami-Dade | 2,757,592 | 52 | 16 | 0 | 7 |
| TALLAHASSEE [GPF] | F | 200,289 | Leon | 299,130 | 229 | 223 | 35 | 8 |
| TALLAHASSEE [GPF] | G | 200,289 | Leon | 299,130 | 1,894 | 1,694 | 164 | 247 |
| TALLAHASSEE [GPF] | P | 200,289 | Leon | 299,130 | 330 | 276 | 27 | 31 |
| TAMARAC | F | 72,740 | Broward | 1,969,099 | 108 | 47 | 3 | 3 |
| TAMARAC | G | 72,740 | Broward | 1,969,099 | 188 | 163 | 7 | 27 |
| TAMARAC | P | 72,740 | Broward | 1,969,099 | 0 | 29 | 0 | 0 |
| TAMARAC - ELECTED | G | 72,740 | Broward | 1,969,099 | 96 | 62 | 0 | 28 |
| TAMPA | G | 401,512 | Hillsborough | 1,520,529 | 2,524 | 2,189 | 179 | 618 |
| TAMPA | PF | 401,512 | Hillsborough | 1,520,529 | 1,417 | 2,066 | 178 | 8 |
| TAMPA PF (STAFF) | G | 401,512 | Hillsborough | 1,520,529 | 5 | 0 | 1 | 0 |
| TARPON SPRINGS | F | 25,752 | Pinellas | 972,852 | 35 | 34 | 4 | 1 |
| TARPON SPRINGS | P | 25,752 | Pinellas | 972,852 | 46 | 35 | 5 | 2 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| TAVARES | F | 20,296 | Lake | 403,857 | 23 | 9 | 0 | 0 |
| TAVARES | P | 20,296 | Lake | 403,857 | 18 | 16 | 3 | 2 |
| TEMPLE TERRACE | F | 27,251 | Hillsborough | 1,520,529 | 48 | 30 | 4 | 2 |
| TEMPLE TERRACE | P | 27,251 | Hillsborough | 1,520,529 | 49 | 57 | 2 | 3 |
| TEQUESTA | G | 6,152 | Palm Beach | 1,518,152 | 50 | 12 | 0 | 8 |
| TEQUESTA [PF] | F | 6,152 | Palm Beach | 1,518,152 | 19 | 4 | 3 | 1 |
| TEQUESTA [PF] | P | 6,152 | Palm Beach | 1,518,152 | 18 | 3 | 0 | 2 |
| TITUSVILLE | G | 49,493 | Brevard | 627,544 | 302 | 367 | 13 | 89 |
| TITUSVILLE | PF | 49,493 | Brevard | 627,544 | 141 | 136 | 2 | 28 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | | Orange | 1,481,321 | 343 | 481 | 49 | 98 |
| UMATILLA | P | 3,875 | Lake | 403,857 | 8 | 2 | 0 | 1 |
| VALPARAISO | PF | 4,926 | Okaloosa | 215,751 | 11 | 4 | 0 | 1 |
| VENICE | F | 26,728 | Sarasota | 452,378 | 19 | 44 | 0 | 15 |
| VENICE | P | 26,728 | Sarasota | 452,378 | 2 | 57 | 3 | 28 |
| VERO BEACH | F | 16,473 | Indian River | 165,559 | 0 | 11 | 0 | 0 |
| VERO BEACH | G | 16,473 | Indian River | 165,559 | 164 | 428 | 0 | 96 |
| VERO BEACH | P | 16,473 | Indian River | 165,559 | 55 | 48 | 3 | 2 |
| VILLAGE OF NORTH PALM BEACH | G | 13,166 | Palm Beach | 1,518,152 | 20 | 47 | 0 | 35 |
| VILLAGE OF NORTH PALM BEACH | PF | 13,166 | Palm Beach | 1,518,152 | 51 | 29 | 4 | 3 |
| VILLAGE OF PALM SPRINGS | G | 26,924 | Palm Beach | 1,518,152 | 31 | 54 | 0 | 40 |
| VILLAGE OF PALM SPRINGS | PF | 26,924 | Palm Beach | 1,518,152 | 12 | 32 | 5 | 12 |
| VOLUSIA COUNTY (VOL) | F | | Volusia | 572,815 | 12 | 38 | 0 | 4 |
| WAUCHULA | GP | 4,842 | Hardee | 25,544 | 69 | 42 | 0 | 4 |
| WEST MANATEE FCD | F | | Manatee | 421,768 | 40 | 6 | 0 | 5 |
| WEST MELBOURNE | P | 28,857 | Brevard | 627,544 | 42 | 16 | 1 | 3 |
| WEST PALM BEACH | F | 119,971 | Palm Beach | 1,518,152 | 258 | 206 | 0 | 4 |
| WEST PALM BEACH | G | 119,971 | Palm Beach | 1,518,152 | 11 | 170 | 0 | 4 |
| WEST PALM BEACH | P | 119,971 | Palm Beach | 1,518,152 | 261 | 251 | 30 | 11 |

APPENDIX F - Population Data - 9/30/2022

| City or District | TYP SYS | City Population | County Name | County Population | Membr Activ | Membr Retrd | Membr DROP | Membr Termd |
|-------------------------------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| WILLISTON | G | 3,085 | Levy | 44,288 | 38 | 19 | 0 | 13 |
| WILLISTON | P | 3,085 | Levy | 44,288 | 11 | 5 | 0 | 1 |
| WILTON MANORS (VOL) | F | 11,569 | Broward | 1,969,099 | 1 | 7 | 0 | 2 |
| WILTON MANORS [GP] | G | 11,569 | Broward | 1,969,099 | 2 | 43 | 1 | 1 |
| WILTON MANORS [GP] | P | 11,569 | Broward | 1,969,099 | 2 | 31 | 0 | 0 |
| WINTER GARDEN | G | 50,318 | Orange | 1,481,321 | 160 | 85 | 1 | 57 |
| WINTER GARDEN | PF | 50,318 | Orange | 1,481,321 | 137 | 49 | 2 | 20 |
| WINTER HAVEN | F | 53,331 | Polk | 770,019 | 61 | 43 | 5 | 6 |
| WINTER HAVEN | G | 53,331 | Polk | 770,019 | 137 | 251 | 20 | 22 |
| WINTER HAVEN | P | 53,331 | Polk | 770,019 | 74 | 62 | 3 | 7 |
| WINTER PARK | F | 30,465 | Orange | 1,481,321 | 59 | 62 | 9 | 0 |
| WINTER PARK | P | 30,465 | Orange | 1,481,321 | 73 | 84 | 4 | 4 |
| WINTER SPRINGS | GPF | 39,038 | Seminole | 484,054 | 68 | 137 | 0 | 166 |
| Municipalities and Special Districts: | | 481 | | | 85,981 | 79,453 | 4,997 | 15,650 |
| School Board Early Retirement Programs | | 6 | | | 0 | 1,386 | 0 | 0 |
| Grand Totals: | | 487 | | | 85,981 | 80,839 | 4,997 | 15,650 |

APPENDIX G

FUNDING PROGRESS (GASB BASIS)

| Headings | Information Provided |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City or District | Plan Sponsor (Name of City, Special District, or School Board). |
| TYP SYS | Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program |
| Valuation Date | The month / day / year on which the financial data in the actuarial valuation is based. |
| REV | Indicates whether the valuation was revised. |
| Plan Change | Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation. |
| Funding Method | The actuarial cost funding method may be one of the following: <ul style="list-style-type: none"> * EAN = Entry Age Normal * FIL = Frozen Initial Liability * AGG = Aggregate * UC = Unit Credit * PUC = Projected Unit Credit * AAN = Attained Age Normal * ILP = Individual Level Premium |
| Total Market Assets | The market value of assets including DROP accounts. |
| AAL | Actuarial Accrued Liability. |

| | |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| UAAL | Unfunded Actuarial Accrued Liability (AAL – Total Market 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 Coud 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) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2021 | N | None | EAN | 35,156,008 | 37,087,508 | 5,179,767 | 94.8% | 1,321,566 | 391.9 | 31,907,741 |
| ALACHUA COUNTY LIBRARY | G | 10/01/2020 | N | None | EAN | 31,067,617 | 36,239,011 | 6,005,941 | 85.7% | 1,681,947 | 357.1 | 30,233,070 |
| 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 SCHOOL BOARD | ERP | 07/01/2020 | N | After | EAN | 4,648,980 | 7,519,335 | 2,870,355 | 61.8% | 0 | 0.0 | 4,648,980 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2019 | N | None | EAN | 4,418,289 | 7,780,929 | 3,362,640 | 56.8% | 0 | 0.0 | 4,418,289 |
| ALACHUA COUNTY SCHOOL BOARD | ERP | 07/01/2018 | N | None | EAN | 4,260,998 | 8,350,586 | 4,089,588 | 51.0% | 0 | 0.0 | 4,260,998 |
| ALTAMONTE SPRINGS | G | 10/01/2021 | N | None | EAN | 42,893,091 | 33,262,006 | -9,631,085 | 129.0% | 13,531,401 | -71.2 | 42,893,091 |
| ALTAMONTE SPRINGS | G | 10/01/2020 | N | None | EAN | 35,965,487 | 29,212,042 | -6,753,445 | 123.1% | 12,912,668 | -52.3 | 35,965,487 |
| 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 | P | 10/01/2021 | N | None | EAN | 37,927,001 | 42,530,816 | 3,244,552 | 89.2% | 6,486,855 | 50.0 | 39,286,264 |
| ALTAMONTE SPRINGS | P | 10/01/2020 | N | None | EAN | 31,617,770 | 36,905,752 | 4,152,243 | 85.7% | 6,052,861 | 68.6 | 32,753,509 |
| 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 |
| APOPKA | F | 10/01/2021 | N | None | EAN | 58,809,519 | 63,239,004 | 4,429,486 | 93.0% | 7,724,819 | 57.3 | 58,809,518 |
| APOPKA | F | 10/01/2020 | N | None | EAN | 48,398,310 | 58,936,390 | 7,351,645 | 82.1% | 7,582,948 | 97.0 | 51,584,745 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covid Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 | G | 10/01/2021 | N | None | EAN | 69,628,131 | 71,189,078 | 1,560,947 | 97.8% | 12,515,017 | 12.5 | 69,628,131 |
| APOPKA | G | 10/01/2020 | N | None | EAN | 58,492,737 | 68,425,328 | 5,549,180 | 85.5% | 10,802,581 | 51.4 | 62,876,148 |
| 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 | P | 10/01/2021 | N | None | EAN | 76,318,380 | 76,718,881 | 400,502 | 99.5% | 6,589,804 | 6.1 | 76,318,379 |
| APOPKA | P | 10/01/2020 | N | None | EAN | 62,206,452 | 70,546,939 | 4,162,803 | 88.2% | 6,623,455 | 62.9 | 66,384,136 |
| 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 |
| ARCADIA | G | 01/01/2022 | N | None | EAN | 4,616,380 | 4,494,291 | -122,089 | 102.7% | 1,328,613 | -9.2 | 4,616,380 |
| ARCADIA | G | 01/01/2021 | N | None | EAN | 3,979,439 | 4,246,427 | 266,988 | 93.7% | 1,339,172 | 19.9 | 3,979,439 |
| 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 | PF | 10/01/2021 | N | After | EAN | 12,015,690 | 12,211,778 | 887,366 | 98.4% | 868,845 | 102.1 | 11,324,412 |
| ARCADIA | PF | 10/01/2020 | N | After | EAN | 10,357,400 | 11,793,875 | 1,120,612 | 87.8% | 846,091 | 132.5 | 10,673,263 |
| 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 |
| ATLANTIC BEACH | G | 10/01/2021 | N | None | EAN | 26,496,836 | 25,140,985 | 912,910 | 105.4% | 1,428,144 | 63.9 | 24,228,075 |
| ATLANTIC BEACH | G | 10/01/2020 | N | After | EAN | 21,719,136 | 24,471,452 | 2,289,760 | 88.8% | 1,425,306 | 160.7 | 22,181,692 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| ATLANTIC BEACH | G | 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 | P | 10/01/2021 | N | None | EAN | 16,635,264 | 16,468,475 | 1,054,986 | 101.0% | 2,053,750 | 51.4 | 15,413,489 |
| ATLANTIC BEACH | P | 10/01/2020 | N | After | EAN | 13,153,186 | 15,535,202 | 1,952,642 | 84.7% | 1,853,832 | 105.3 | 13,582,560 |
| 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 |
| ATLANTIS | P | 10/01/2020 | N | After | EAN | 1,351,303 | 1,224,566 | -23,140 | 110.3% | 0 | 0.0 | 1,247,706 |
| ATLANTIS | P | 10/01/2017 | N | After | EAN | 1,335,185 | 1,484,477 | 273,996 | 89.9% | 0 | 0.0 | 1,210,481 |
| AUBURNDALE | F | 10/01/2021 | N | None | EAN | 10,011,315 | 10,843,887 | 1,626,823 | 92.3% | 1,244,952 | 130.7 | 9,217,064 |
| AUBURNDALE | F | 10/01/2020 | N | After | EAN | 8,384,813 | 10,376,711 | 1,991,898 | 80.8% | 1,125,212 | 177.0 | 8,384,813 |
| 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 | G | 10/01/2021 | N | After | EAN | 26,058,386 | 28,723,403 | 4,759,710 | 90.7% | 1,179,843 | 403.4 | 23,963,693 |
| AUBURNDALE | G | 10/01/2020 | N | After | EAN | 21,864,052 | 27,109,197 | 4,996,209 | 80.7% | 1,243,562 | 401.8 | 22,112,988 |
| 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 | P | 10/01/2021 | N | None | EAN | 17,270,871 | 17,040,673 | 1,168,675 | 101.4% | 1,887,783 | 61.9 | 15,871,998 |
| AUBURNDALE | P | 10/01/2020 | N | After | EAN | 14,546,205 | 16,342,009 | 1,795,804 | 89.0% | 2,056,020 | 87.3 | 14,546,205 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| AUBURNDALE | P | 10/01/2018 | 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 |
| AVENTURA | P | 10/01/2020 | N | After | EAN | 54,159,146 | 64,818,010 | 9,848,819 | 83.6% | 8,443,637 | 116.6 | 54,969,191 |
| 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 |
| AVON PARK | F | 10/01/2021 | N | After | EAN | 8,451,360 | 8,555,001 | 875,641 | 98.8% | 914,494 | 95.8 | 7,679,360 |
| AVON PARK | F | 10/01/2020 | N | After | EAN | 7,030,964 | 7,845,728 | 831,346 | 89.6% | 806,414 | 103.1 | 7,014,382 |
| 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 | P | 10/01/2021 | N | None | EAN | 7,162,238 | 7,163,077 | 427,138 | 100.0% | 0 | 0.0 | 6,735,939 |
| AVON PARK | P | 10/01/2020 | N | After | EAN | 6,409,154 | 7,212,953 | 567,480 | 88.9% | 0 | 0.0 | 6,645,473 |
| 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 |
| BAL HARBOUR VILLAGE | G | 10/01/2021 | N | None | EAN | 19,706,163 | 23,145,408 | 5,070,533 | 85.1% | 2,759,312 | 183.8 | 18,074,875 |
| BAL HARBOUR VILLAGE | G | 10/01/2020 | N | After | EAN | 16,323,209 | 21,676,174 | 5,615,125 | 75.3% | 2,595,832 | 216.3 | 16,061,049 |
| 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 | P | 10/01/2021 | N | After | EAN | 30,973,777 | 33,276,898 | 5,837,187 | 93.1% | 1,854,897 | 314.7 | 27,439,711 |
| BAL HARBOUR VILLAGE | P | 10/01/2020 | N | After | EAN | 26,816,781 | 31,410,073 | 6,773,494 | 85.4% | 2,243,293 | 301.9 | 24,636,579 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 |
| BARTOW | F | 10/01/2021 | N | None | EAN | 14,322,224 | 14,278,828 | 1,174,461 | 100.3% | 950,429 | 123.6 | 13,104,367 |
| BARTOW | F | 10/01/2020 | N | After | EAN | 11,998,630 | 13,535,348 | 1,536,719 | 88.6% | 981,029 | 156.6 | 11,998,629 |
| 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 | G | 10/01/2021 | N | After | EAN | 40,218,404 | 45,147,778 | 8,149,496 | 89.1% | 8,147,839 | 100.0 | 36,998,282 |
| BARTOW | G | 10/01/2020 | N | After | EAN | 33,490,544 | 40,980,498 | 7,489,954 | 81.7% | 8,629,237 | 86.8 | 33,490,544 |
| 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 | P | 10/01/2021 | N | After | EAN | 25,425,764 | 24,925,210 | 1,115,239 | 102.0% | 2,201,139 | 50.7 | 23,809,971 |
| BARTOW | P | 10/01/2020 | N | After | EAN | 22,258,280 | 24,042,737 | 1,784,457 | 92.6% | 1,765,442 | 101.1 | 22,258,280 |
| 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 |
| BAY HARBOR ISLANDS | G | 10/01/2021 | N | None | EAN | 10,566,592 | 10,247,018 | -319,574 | 103.1% | 2,602,169 | -12.3 | 10,566,592 |
| BAY HARBOR ISLANDS | G | 10/01/2020 | N | None | EAN | 9,355,357 | 10,011,729 | 656,372 | 93.4% | 2,675,280 | 24.5 | 9,355,357 |
| 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 | P | 10/01/2021 | N | None | EAN | 14,693,798 | 12,106,485 | -2,587,313 | 121.4% | 1,807,238 | -143.2 | 14,693,798 |
| BAY HARBOR ISLANDS | P | 10/01/2020 | N | None | EAN | 13,142,413 | 12,028,124 | -1,114,289 | 109.3% | 1,850,413 | -60.2 | 13,142,413 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 MEDICAL CENTER | G | 01/01/2022 | N | None | PUC | 118,813,681 | 117,053,994 | -1,759,687 | 101.5% | 0 | 0.0 | 118,813,681 |
| BAY MEDICAL CENTER | G | 01/01/2021 | N | None | PUC | 114,064,007 | 114,148,862 | 84,855 | 99.9% | 0 | 0.0 | 114,064,007 |
| 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 |
| BELLE GLADE | G | 10/01/2021 | N | None | AGG | 25,285,881 | 18,532,317 | -4,754,827 | 136.4% | 3,152,514 | -150.8 | 23,287,144 |
| BELLE GLADE | G | 10/01/2020 | N | After | AGG | 21,547,300 | 17,805,486 | -3,432,798 | 121.0% | 3,150,292 | -109.0 | 21,238,284 |
| 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 (RETIRED) | PF | 10/01/2021 | N | None | AGG | 7,178,423 | 4,459,583 | -2,718,840 | 161.0% | 0 | 0.0 | 7,178,423 |
| BELLE GLADE (RETIRED) | PF | 10/01/2020 | N | After | AGG | 6,636,535 | 4,438,417 | -2,198,118 | 149.5% | 0 | 0.0 | 6,636,535 |
| 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 |
| 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 |
| BELLEAIR | P | 10/01/2021 | N | After | EAN | 5,588,624 | 5,517,388 | 299,022 | 101.3% | 946,071 | 31.6 | 5,218,366 |
| BELLEAIR | P | 10/01/2020 | N | After | EAN | 4,736,526 | 5,255,870 | 519,344 | 90.1% | 1,007,258 | 51.6 | 4,736,526 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 |
| BELLEVIEW | P | 10/01/2021 | N | None | EAN | 5,214,979 | 4,880,834 | 192,278 | 106.8% | 684,193 | 28.1 | 4,688,556 |
| BELLEVIEW | P | 10/01/2020 | N | After | EAN | 4,413,707 | 4,619,138 | 324,907 | 95.6% | 733,465 | 44.3 | 4,294,231 |
| BELLEVIEW | P | 10/01/2019 | N | None | EAN | 3,925,434 | 4,245,968 | 281,718 | 92.5% | 603,413 | 46.7 | 3,964,250 |
| BELLEVIEW | P | 10/01/2018 | N | None | EAN | 3,774,349 | 4,080,813 | 371,821 | 92.5% | 549,666 | 67.6 | 3,708,992 |
| BELLEVIEW | P | 10/01/2017 | N | After | EAN | 3,572,403 | 3,911,968 | 390,245 | 91.3% | 536,558 | 72.7 | 3,521,723 |
| BOCA GRANDE FCD | F | 10/01/2021 | N | None | FIL | 14,525,344 | 16,888,821 | 2,363,477 | 86.0% | 1,858,093 | 127.2 | 14,525,344 |
| BOCA GRANDE FCD | F | 10/01/2020 | N | After | FIL | 11,453,675 | 14,106,241 | 2,652,567 | 81.2% | 1,712,874 | 154.9 | 11,453,674 |
| 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 RATON | G | 10/01/2021 | N | After | EAN | 268,643,514 | 255,998,332 | 9,962,675 | 104.9% | 32,807,182 | 30.4 | 246,035,657 |
| BOCA RATON | G | 10/01/2020 | N | After | EAN | 233,302,961 | 248,127,473 | 13,488,158 | 94.0% | 33,452,568 | 40.3 | 234,639,315 |
| 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 | PF | 10/01/2021 | N | After | EAN | 511,094,797 | 630,380,776 | 162,075,729 | 81.1% | 40,863,486 | 396.6 | 468,305,047 |
| BOCA RATON | PF | 10/01/2020 | N | After | EAN | 416,865,042 | 588,320,350 | 154,938,703 | 70.9% | 41,283,314 | 375.3 | 433,381,647 |
| 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 EXECUTIVE | G | 10/01/2021 | N | After | EAN | 64,390,483 | 72,172,549 | 14,276,572 | 89.2% | 5,592,240 | 255.3 | 57,895,977 |
| BOCA RATON EXECUTIVE | G | 10/01/2020 | N | None | EAN | 52,369,210 | 72,394,373 | 20,646,555 | 72.3% | 5,401,742 | 382.2 | 51,747,818 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 EXECUTIVE | G | 10/01/2019 | Y | 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 | 10/01/2019 | 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 HOUSING | G | 10/01/2019 | N | None | AGG | 3,253,372 | 2,599,625 | -653,747 | 125.1% | 708,413 | -92.3 | 3,253,372 |
| BOCA RATON HOUSING | G | 10/01/2017 | N | After | AGG | 2,930,691 | 2,270,632 | -660,059 | 129.1% | 637,015 | -103.6 | 2,930,691 |
| BONITA SPRINGS FCD | F | 10/01/2021 | N | None | EAN | 98,637,045 | 115,752,164 | 24,312,108 | 85.2% | 9,745,036 | 249.5 | 91,440,056 |
| BONITA SPRINGS FCD | F | 10/01/2020 | N | After | EAN | 79,378,043 | 108,802,771 | 26,916,346 | 73.0% | 9,137,234 | 294.6 | 81,886,425 |
| 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 | G | 10/01/2020 | N | After | EAN | 4,228,633 | 4,739,567 | 510,934 | 89.2% | 962,887 | 53.1 | 4,228,633 |
| 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 |
| BOYNTON BEACH | F | 10/01/2021 | N | After | EAN | 164,883,145 | 191,034,187 | 42,777,435 | 86.3% | 11,710,333 | 365.3 | 148,256,752 |
| BOYNTON BEACH | F | 10/01/2020 | N | After | EAN | 137,919,967 | 176,026,203 | 44,015,157 | 78.4% | 11,598,751 | 379.5 | 132,011,046 |
| 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 | G | 10/01/2020 | N | After | EAN | 194,072,809 | 212,736,069 | 17,252,142 | 91.2% | 24,715,933 | 69.8 | 195,483,927 |
| 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 |
| 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 | P | 10/01/2021 | N | After | EAN | 132,939,341 | 178,135,729 | 52,222,605 | 74.6% | 12,717,839 | 410.6 | 125,913,124 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | P | 10/01/2020 | N | After | EAN | 111,887,205 | 165,237,767 | 49,617,876 | 67.7% | 12,665,666 | 391.8 | 115,619,891 |
| 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 |
| BRADENTON | F | 10/01/2021 | N | After | EAN | 75,149,639 | 73,989,844 | 5,898,983 | 101.6% | 5,133,152 | 114.9 | 68,090,861 |
| BRADENTON | F | 10/01/2020 | N | After | EAN | 61,606,355 | 65,961,559 | 3,384,893 | 93.4% | 5,102,602 | 66.3 | 62,576,666 |
| 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 | P | 10/01/2021 | N | None | EAN | 96,350,290 | 99,558,913 | 9,603,743 | 96.8% | 8,105,614 | 118.5 | 89,955,170 |
| BRADENTON | P | 10/01/2020 | N | After | EAN | 82,628,770 | 96,427,351 | 13,304,871 | 85.7% | 7,531,570 | 176.7 | 83,122,480 |
| 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 |
| BROOKSVILLE | F | 10/01/2021 | N | After | EAN | 8,650,540 | 8,018,377 | 36,578 | 107.9% | 917,311 | 4.0 | 7,981,799 |
| BROOKSVILLE | F | 10/01/2020 | N | After | EAN | 7,408,887 | 7,541,831 | 132,944 | 98.2% | 929,975 | 14.3 | 7,408,887 |
| BROOKSVILLE | F | 10/01/2019 | N | None | EAN | 6,893,125 | 7,451,949 | 398,018 | 92.5% | 870,426 | 45.7 | 7,053,931 |
| 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 | P | 10/01/2019 | N | None | AGG | 7,288,232 | 5,268,403 | -2,134,626 | 138.3% | 0 | 0.0 | 7,403,029 |
| BROOKSVILLE | P | 10/01/2018 | N | None | AGG | 7,382,750 | 5,132,609 | -1,946,875 | 143.8% | 0 | 0.0 | 7,079,484 |
| BROOKSVILLE | P | 10/01/2017 | N | None | AGG | 6,802,899 | 6,226,962 | -362,923 | 109.2% | 1,019,028 | -35.6 | 6,589,885 |
| BUSHNELL | G | 10/01/2021 | N | After | EAN | 5,086,660 | 4,397,193 | -88,667 | 115.7% | 716,030 | -12.4 | 4,485,860 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| BUSHNELL | G | 10/01/2020 | N | After | EAN | 4,190,535 | 4,140,993 | 141,405 | 101.2% | 906,790 | 15.6 | 3,999,588 |
| 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 |
| CAPE CORAL | F | 10/01/2021 | N | After | EAN | 252,785,258 | 278,426,387 | 44,154,897 | 90.8% | 20,900,624 | 211.3 | 234,271,490 |
| CAPE CORAL | F | 10/01/2020 | N | After | EAN | 208,424,386 | 258,833,728 | 45,410,829 | 80.5% | 18,898,680 | 240.3 | 213,422,899 |
| 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 | G | 10/01/2021 | N | After | EAN | 413,899,320 | 455,444,185 | 70,926,106 | 90.9% | 54,275,577 | 130.7 | 384,518,079 |
| CAPE CORAL | G | 10/01/2020 | N | After | EAN | 340,960,500 | 427,581,557 | 79,642,412 | 79.7% | 52,632,964 | 151.3 | 347,939,145 |
| 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 | P | 10/01/2021 | N | After | EAN | 246,116,890 | 264,970,058 | 40,043,791 | 92.9% | 22,577,378 | 177.4 | 224,926,267 |
| CAPE CORAL | P | 10/01/2020 | N | After | EAN | 199,169,014 | 240,640,482 | 37,899,416 | 82.8% | 21,126,005 | 179.4 | 202,741,066 |
| 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 |
| CASSELBERRY | PF | 10/01/2021 | N | After | AGG | 38,474,211 | 34,778,399 | 180,455 | 110.6% | 5,154,414 | 3.5 | 34,597,944 |
| CASSELBERRY | PF | 10/01/2020 | N | After | AGG | 30,626,059 | 31,117,046 | 760,052 | 98.4% | 5,179,204 | 14.7 | 30,356,994 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2017 | N | After | AGG | 23,022,133 | 21,307,361 | -1,064,194 | 108.0% | 4,416,750 | -24.1 | 22,371,555 |
| CHATTAHOOCHEE | F | 10/01/2019 | N | None | AGG | 507,963 | 544,334 | 36,371 | 93.3% | 70,907 | 51.3 | 507,963 |
| CLEARWATER | F | 10/01/2020 | N | None | AGG | 3,481,098 | 2,169,234 | -1,311,864 | 160.5% | 0 | 0.0 | 3,481,098 |
| 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 | GPF | 01/01/2022 | N | After | EAN | 1,341,222,064 | 1,068,348,048 | -121,798,361 | 125.5% | 94,070,686 | -129.5 | 1,190,146,409 |
| CLEARWATER | GPF | 01/01/2021 | N | After | EAN | 1,254,293,845 | 1,034,718,990 | -58,463,420 | 121.2% | 92,726,419 | -63.1 | 1,093,182,410 |
| 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 |
| CLERMONT | F | 10/01/2021 | N | None | AGG | 29,132,570 | 23,945,925 | -5,186,645 | 121.7% | 5,633,189 | -92.1 | 29,132,570 |
| CLERMONT | F | 10/01/2020 | N | None | AGG | 22,771,575 | 21,225,523 | -1,546,052 | 107.3% | 5,089,447 | -30.4 | 22,771,575 |
| 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 | P | 10/01/2021 | N | None | AGG | 28,938,693 | 23,201,294 | -5,737,399 | 124.7% | 5,341,730 | -107.4 | 28,938,693 |
| CLERMONT | P | 10/01/2020 | N | None | AGG | 23,279,575 | 21,410,484 | -1,869,091 | 108.7% | 4,730,329 | -39.5 | 23,279,575 |
| 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 (RETIRED) | G | 10/01/2020 | N | None | AGG | 273,580 | 267,261 | -6,319 | 102.4% | 0 | 0.0 | 273,580 |
| CLERMONT (RETIRED) | G | 10/01/2018 | N | None | AGG | 323,262 | 363,464 | 40,202 | 88.9% | 0 | 0.0 | 323,262 |
| CLEWISTON | G | 10/01/2021 | N | None | EAN | 15,504,543 | 14,013,656 | 46,968 | 110.6% | 0 | 0.0 | 13,966,688 |
| CLEWISTON | G | 10/01/2020 | N | None | EAN | 13,098,501 | 13,764,400 | 767,290 | 95.2% | 0 | 0.0 | 12,997,110 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2017 | N | None | EAN | 11,837,100 | 12,147,991 | 888,433 | 97.4% | 0 | 0.0 | 11,259,558 |
| COCOA | F | 10/01/2021 | N | After | EAN | 27,530,561 | 32,287,656 | 6,351,896 | 85.3% | 2,317,513 | 274.1 | 25,935,760 |
| COCOA | F | 10/01/2020 | N | After | EAN | 22,119,560 | 30,057,173 | 6,362,368 | 73.6% | 2,101,444 | 302.8 | 23,694,805 |
| 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 | G | 10/01/2021 | N | None | EAN | 16,232,821 | 14,733,722 | -457,969 | 110.2% | 0 | 0.0 | 15,191,691 |
| COCOA | G | 10/01/2020 | N | After | EAN | 14,410,316 | 15,955,028 | 1,057,217 | 90.3% | 0 | 0.0 | 14,897,811 |
| 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 | P | 10/01/2021 | N | After | EAN | 39,265,806 | 38,167,294 | 1,829,218 | 102.9% | 3,550,617 | 51.5 | 36,338,076 |
| COCOA | P | 10/01/2020 | N | After | EAN | 33,460,234 | 35,569,832 | 1,346,516 | 94.1% | 3,314,980 | 40.6 | 34,223,316 |
| 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 BEACH | F | 10/01/2021 | N | After | EAN | 19,814,993 | 19,608,550 | 1,855,694 | 101.1% | 1,870,756 | 99.2 | 17,752,856 |
| COCOA BEACH | F | 10/01/2020 | N | After | EAN | 16,637,242 | 17,948,741 | 1,803,752 | 92.7% | 1,735,626 | 103.9 | 16,144,989 |
| 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 | G | 10/01/2021 | N | After | EAN | 34,831,273 | 31,001,292 | -270,767 | 112.4% | 5,961,212 | -4.5 | 31,272,059 |
| COCOA BEACH | G | 10/01/2020 | N | After | FIL | 29,519,723 | 27,868,933 | -1,154,284 | 105.9% | 5,842,292 | -19.8 | 29,023,217 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| COCOA BEACH | 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 |
| COCOA BEACH | P | 10/01/2021 | N | After | EAN | 19,635,134 | 20,833,748 | 3,125,229 | 94.2% | 2,190,476 | 142.7 | 17,708,519 |
| COCOA BEACH | P | 10/01/2020 | N | After | EAN | 16,641,377 | 19,436,780 | 3,173,416 | 85.6% | 2,260,996 | 140.4 | 16,263,364 |
| 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 |
| COOPER CITY | F | 10/01/2021 | N | None | EAN | 26,986,305 | 27,497,426 | 2,505,653 | 98.1% | 0 | 0.0 | 24,991,773 |
| COOPER CITY | F | 10/01/2020 | N | After | EAN | 24,255,542 | 27,582,629 | 3,182,705 | 87.9% | 0 | 0.0 | 24,399,924 |
| 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 | G | 10/01/2021 | N | After | FIL | 44,161,288 | 45,429,232 | 5,360,571 | 97.2% | 2,429,530 | 220.6 | 40,068,661 |
| COOPER CITY | G | 10/01/2020 | N | After | FIL | 38,355,492 | 43,263,444 | 5,324,595 | 88.7% | 2,546,576 | 209.1 | 37,938,849 |
| 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 | P | 10/01/2021 | N | After | EAN | 37,974,122 | 38,325,252 | 2,923,233 | 99.1% | 149,614 | 1,953.9 | 35,402,019 |
| COOPER CITY | P | 10/01/2020 | N | After | EAN | 33,443,560 | 36,977,799 | 2,255,558 | 90.4% | 131,668 | 1,713.1 | 34,722,241 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| COOPER CITY - MANAGEMENT | GPF | 10/01/2020 | N | None | EAN | 4,445,368 | 5,043,578 | 598,210 | 88.1% | 0 | 0.0 | 4,445,368 |
| 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 |
| CORAL GABLES | GPF | 10/01/2021 | N | After | EAN | 506,026,522 | 614,569,772 | 163,701,041 | 82.3% | 45,284,440 | 361.5 | 450,868,731 |
| CORAL GABLES | GPF | 10/01/2020 | N | After | EAN | 426,261,125 | 605,393,460 | 189,695,867 | 70.4% | 45,886,247 | 413.4 | 415,697,593 |
| 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 SPRINGS | F | 10/01/2021 | N | None | EAN | 158,542,113 | 124,587,562 | -19,865,098 | 127.3% | 14,265,245 | -139.3 | 144,452,660 |
| CORAL SPRINGS | F | 10/01/2020 | N | After | EAN | 128,708,801 | 112,572,325 | -15,934,993 | 114.3% | 15,287,756 | -104.2 | 128,507,318 |
| 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 | G | 10/01/2021 | N | After | EAN | 9,334,108 | 9,858,963 | 1,190,821 | 94.7% | 0 | 0.0 | 8,668,142 |
| CORAL SPRINGS | G | 10/01/2020 | N | After | EAN | 8,121,642 | 9,991,465 | 1,877,181 | 81.3% | 0 | 0.0 | 8,114,284 |
| 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 | P | 10/01/2021 | N | None | EAN | 323,793,212 | 356,343,915 | 62,234,309 | 90.9% | 16,715,037 | 372.3 | 294,109,606 |
| CORAL SPRINGS | P | 10/01/2020 | N | None | EAN | 252,393,599 | 315,094,715 | 69,046,303 | 80.1% | 17,481,543 | 395.0 | 246,048,412 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| CORAL SPRINGS | 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 |
| CRESCENT CITY | F | 10/01/2020 | N | None | AGG | 700,376 | 420,045 | -280,331 | 166.7% | 53,286 | -526.1 | 700,376 |
| 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 | P | 10/01/2019 | N | None | AGG | 1,058,604 | 925,478 | -133,127 | 114.4% | 293,786 | -45.3 | 1,058,605 |
| 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 |
| CRESTVIEW | G | 10/01/2021 | N | After | EAN | 24,618,573 | 25,481,951 | 3,059,731 | 96.6% | 5,713,639 | 53.6 | 22,422,220 |
| CRESTVIEW | G | 10/01/2020 | N | After | EAN | 20,895,056 | 22,700,510 | 2,033,088 | 92.0% | 5,015,103 | 40.5 | 20,667,422 |
| CRESTVIEW | G | 10/01/2019 | N | After | EAN | 20,459,160 | 22,581,376 | 2,122,216 | 90.6% | 4,979,512 | 42.6 | 20,459,160 |
| 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 | PF | 10/01/2021 | N | After | EAN | 26,820,674 | 27,921,599 | 3,348,368 | 96.1% | 5,133,465 | 65.2 | 24,573,231 |
| CRESTVIEW | PF | 10/01/2020 | N | After | FIL | 22,161,327 | 24,292,174 | 2,267,496 | 91.2% | 4,811,607 | 47.1 | 22,024,678 |
| CRESTVIEW | PF | 10/01/2019 | N | After | FIL | 20,409,571 | 22,787,039 | 2,377,468 | 89.6% | 4,695,526 | 50.6 | 20,409,571 |
| 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 |
| DADE CITY | F | 10/01/2021 | N | After | EAN | 7,571,802 | 7,759,945 | 734,517 | 97.6% | 165,248 | 444.5 | 7,025,428 |
| DADE CITY | F | 10/01/2020 | N | After | EAN | 6,637,701 | 7,404,058 | 766,356 | 89.6% | 222,847 | 343.9 | 6,637,702 |
| 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 | P | 10/01/2021 | N | None | EAN | 12,929,775 | 11,566,945 | -507,884 | 111.8% | 1,086,519 | -46.7 | 12,074,829 |
| DADE CITY | P | 10/01/2020 | N | After | EAN | 10,888,751 | 10,617,098 | -271,652 | 102.6% | 1,093,600 | -24.8 | 10,888,750 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DADE CITY | P | 10/01/2018 | 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 |
| DANIA BEACH | G | 10/01/2021 | N | None | EAN | 29,704,839 | 29,113,366 | 1,495,370 | 102.0% | 771,592 | 193.8 | 27,617,996 |
| DANIA BEACH | G | 10/01/2020 | N | After | EAN | 25,485,041 | 28,949,011 | 3,026,556 | 88.0% | 804,146 | 376.4 | 25,922,455 |
| 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 [PF] | F | 10/01/2020 | N | After | EAN | 67,482,302 | 75,085,001 | 7,911,692 | 89.9% | 1,434,183 | 551.7 | 67,173,309 |
| 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] | P | 10/01/2020 | N | After | EAN | 6,197,075 | 6,325,387 | 402,044 | 98.0% | 0 | 0.0 | 5,923,343 |
| 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 |
| DAVENPORT | G | 10/01/2021 | N | None | EAN | 785,431 | 751,667 | 22,660 | 104.5% | 1,709,478 | 1.3 | 729,007 |
| DAVENPORT | G | 10/01/2020 | N | After | EAN | 433,860 | 426,346 | 7,896 | 101.8% | 1,462,810 | 0.5 | 418,450 |
| 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 | 10/01/2021 | N | None | EAN | 1,095,526 | 1,105,047 | 59,162 | 99.1% | 1,341,893 | 4.4 | 1,045,885 |
| DAVENPORT | PF | 10/01/2020 | N | After | EAN | 526,687 | 785,262 | 267,600 | 67.1% | 1,143,653 | 23.4 | 517,662 |
| 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 | 10/01/2021 | N | None | EAN | 152,818,113 | 160,836,250 | 25,055,283 | 95.0% | 16,124,627 | 155.4 | 135,780,967 |
| DAVIE | F | 10/01/2020 | N | None | EAN | 124,209,252 | 147,737,429 | 25,421,892 | 84.1% | 15,689,368 | 162.0 | 122,315,537 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DAVIE | F | 10/01/2019 | 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 | P | 10/01/2021 | N | None | EAN | 222,917,942 | 243,789,187 | 26,232,900 | 91.4% | 15,654,087 | 167.6 | 217,556,287 |
| DAVIE | P | 10/01/2021 | Y | None | EAN | 222,917,942 | 243,789,187 | 26,393,571 | 91.4% | 15,654,087 | 168.6 | 217,395,616 |
| DAVIE | P | 10/01/2020 | N | None | EAN | 184,855,184 | 217,690,114 | 31,295,074 | 84.9% | 15,490,823 | 202.0 | 186,395,040 |
| 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 - GENERAL & MGMT | G | 10/01/2021 | N | None | AGG | 106,267,900 | 93,010,159 | -5,034,638 | 114.3% | 21,400,737 | -23.5 | 98,044,797 |
| DAVIE - GENERAL & MGMT | G | 10/01/2020 | N | None | AGG | 87,192,130 | 89,777,871 | 2,046,333 | 97.1% | 20,078,565 | 10.2 | 87,731,538 |
| 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 |
| 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 |
| DAYTONA BEACH | PF | 10/01/2021 | N | None | EAN | 239,585,389 | 276,269,869 | 64,120,577 | 86.7% | 19,210,932 | 333.8 | 212,149,292 |
| DAYTONA BEACH | PF | 10/01/2020 | Y | After | EAN | 203,642,813 | 271,860,889 | 73,564,160 | 74.9% | 19,045,865 | 386.3 | 198,296,729 |
| DAYTONA BEACH | PF | 10/01/2020 | N | After | EAN | 203,821,925 | 270,578,423 | 72,098,088 | 75.3% | 19,045,865 | 378.6 | 198,480,335 |
| 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 |
| DEERFIELD BEACH | F | 10/01/2021 | N | None | EAN | 156,391,448 | 175,099,053 | 35,414,524 | 89.3% | 8,478,410 | 417.7 | 139,684,529 |
| DEERFIELD BEACH | F | 10/01/2020 | N | None | EAN | 129,626,638 | 166,196,837 | 35,366,556 | 78.0% | 8,442,678 | 418.9 | 130,830,281 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DEERFIELD BEACH | 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 | G | 10/01/2021 | N | None | EAN | 56,819,589 | 54,347,876 | 1,122,245 | 104.5% | 84,787 | 1,323.6 | 53,225,631 |
| DEERFIELD BEACH | G | 10/01/2020 | N | After | EAN | 51,677,847 | 56,412,027 | 3,086,946 | 91.6% | 86,472 | 3,569.9 | 53,325,081 |
| 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 | P | 10/01/2021 | N | After | EAN | 49,275,283 | 64,579,706 | 20,368,400 | 76.3% | 0 | 0.0 | 44,211,306 |
| DEERFIELD BEACH | P | 10/01/2020 | N | After | EAN | 40,637,560 | 63,842,546 | 21,685,848 | 63.7% | 0 | 0.0 | 42,156,698 |
| 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 |
| DELAND | F | 10/01/2021 | N | After | EAN | 23,966,631 | 27,831,488 | 4,661,398 | 86.1% | 3,253,381 | 143.3 | 23,170,090 |
| DELAND | F | 10/01/2020 | N | After | EAN | 19,497,459 | 24,785,247 | 4,304,675 | 78.7% | 3,061,816 | 140.6 | 20,480,572 |
| 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 |
| 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 | G | 10/01/2021 | N | None | EAN | 32,644,890 | 34,429,719 | 3,898,049 | 94.8% | 992,890 | 392.6 | 30,531,670 |
| DELAND | G | 10/01/2020 | N | None | EAN | 29,118,809 | 33,437,895 | 3,945,811 | 87.1% | 1,279,717 | 308.3 | 29,492,084 |
| 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 | P | 10/01/2021 | N | None | EAN | 36,900,410 | 38,123,174 | 5,300,455 | 96.8% | 4,269,700 | 124.1 | 32,822,719 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | P | 10/01/2020 | N | None | EAN | 30,363,845 | 35,902,546 | 6,408,690 | 84.6% | 3,411,934 | 187.8 | 29,493,856 |
| 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 |
| DELRAY BEACH | F | 10/01/2021 | N | After | EAN | 163,151,011 | 204,495,101 | 58,408,192 | 79.8% | 13,028,198 | 448.3 | 146,086,909 |
| DELRAY BEACH | F | 10/01/2020 | N | After | EAN | 130,993,917 | 191,262,853 | 61,436,564 | 68.5% | 13,306,383 | 461.7 | 129,826,289 |
| 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 | G | 10/01/2021 | N | None | EAN | 180,986,576 | 153,716,038 | -1,495,004 | 117.7% | 23,765,081 | -6.3 | 155,211,042 |
| DELRAY BEACH | G | 10/01/2020 | N | None | EAN | 149,874,098 | 150,118,068 | 5,509,384 | 99.8% | 22,853,685 | 24.1 | 144,608,684 |
| 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 | P | 10/01/2021 | N | None | EAN | 143,159,064 | 185,219,311 | 56,094,404 | 77.3% | 12,245,085 | 458.1 | 129,124,907 |
| DELRAY BEACH | P | 10/01/2020 | N | None | EAN | 116,987,996 | 177,889,901 | 61,314,092 | 65.8% | 12,275,252 | 499.5 | 116,575,809 |
| 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 |
| 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 |
| DELTONA | F | 10/01/2021 | N | After | EAN | 42,205,192 | 47,054,653 | 8,545,626 | 89.7% | 4,932,085 | 173.3 | 38,509,027 |
| DELTONA | F | 10/01/2020 | N | After | EAN | 34,510,897 | 41,895,594 | 7,662,372 | 82.4% | 4,645,080 | 165.0 | 34,233,222 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 |
| DESTIN FCD | F | 10/01/2021 | N | None | EAN | 30,407,611 | 32,417,725 | 4,832,927 | 93.8% | 1,920,152 | 251.7 | 27,584,798 |
| DESTIN FCD | F | 10/01/2020 | N | After | EAN | 25,071,746 | 30,393,590 | 5,761,082 | 82.5% | 1,883,470 | 305.9 | 24,632,508 |
| 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 |
| DUNEDIN | F | 10/01/2021 | N | After | EAN | 37,311,410 | 35,934,306 | 1,530,855 | 103.8% | 3,294,487 | 46.5 | 34,403,451 |
| DUNEDIN | F | 10/01/2020 | N | After | EAN | 32,273,618 | 32,611,981 | 459,661 | 99.0% | 3,285,101 | 14.0 | 32,152,320 |
| 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 |
| DUNNELLO | PF | 10/01/2021 | N | None | AGG | 3,719,206 | 1,474,611 | -1,760,962 | 252.2% | 448,139 | -393.0 | 3,235,573 |
| DUNNELLO | PF | 10/01/2020 | N | None | AGG | 2,689,350 | 1,329,327 | -1,360,023 | 202.3% | 420,863 | -323.2 | 2,689,350 |
| 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 |
| EAST LAKE TARPON FCD | F | 10/01/2021 | N | After | EAN | 23,196,937 | 25,938,205 | 4,767,906 | 89.4% | 2,921,423 | 163.2 | 21,170,299 |
| EAST LAKE TARPON FCD | F | 10/01/2020 | N | After | EAN | 19,330,417 | 23,152,923 | 3,822,507 | 83.5% | 2,691,581 | 142.0 | 19,330,416 |
| 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 NICEVILLE FCD | F | 10/01/2021 | N | None | EAN | 1,624,445 | 1,927,284 | 393,235 | 84.3% | 654,133 | 60.1 | 1,534,049 |
| EAST NICEVILLE FCD | F | 10/01/2020 | N | After | EAN | 1,282,367 | 1,576,899 | 267,440 | 81.3% | 706,038 | 37.9 | 1,309,459 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 |
| 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 |
| EDGEWATER | F | 10/01/2021 | N | After | EAN | 20,624,261 | 17,552,999 | -982,142 | 117.5% | 1,425,731 | -68.9 | 18,535,141 |
| EDGEWATER | F | 10/01/2020 | N | After | EAN | 17,668,275 | 16,067,880 | -690,830 | 110.0% | 1,549,887 | -44.6 | 16,758,710 |
| 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 | G | 10/01/2021 | N | After | EAN | 14,383,927 | 19,125,396 | 5,961,069 | 75.2% | 106,661 | 5,588.8 | 13,164,327 |
| EDGEWATER | G | 10/01/2020 | N | After | EAN | 12,949,297 | 18,716,856 | 6,065,877 | 69.2% | 102,556 | 5,914.7 | 12,650,979 |
| 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 | P | 10/01/2021 | N | None | EAN | 14,477,202 | 16,436,470 | 3,088,128 | 88.1% | 1,759,969 | 175.5 | 13,348,342 |
| EDGEWATER | P | 10/01/2020 | N | After | EAN | 12,058,659 | 15,784,499 | 3,902,743 | 76.4% | 1,713,250 | 227.8 | 11,881,756 |
| 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 |
| ENGLEWOOD AREA FCD | F | 10/01/2021 | N | After | | 45,441,638 | 43,482,185 | 2,202,257 | 104.5% | 3,472,625 | 63.4 | 41,279,928 |
| 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 WATER DISTRICT | G | 10/01/2021 | N | None | FIL | 824,749 | 611,519 | -213,230 | 134.9% | 0 | 0.0 | 824,749 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ENGLEWOOD WATER DISTRICT | G | 10/01/2020 | N | After | FIL | 677,288 | 606,330 | -70,957 | 111.7% | 0 | 0.0 | 677,287 |
| 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 |
| ESTERO FCD | F | 10/01/2021 | N | None | AGG | 40,269,397 | 35,109,255 | -2,066,538 | 114.7% | 5,135,978 | -40.2 | 37,175,793 |
| ESTERO FCD | F | 10/01/2020 | N | None | AGG | 33,099,781 | 30,987,570 | -1,612,387 | 106.8% | 5,116,997 | -31.5 | 32,599,957 |
| 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 |
| EUSTIS | F | 10/01/2021 | N | After | EAN | 13,862,994 | 14,462,993 | 1,540,345 | 95.9% | 1,591,494 | 96.8 | 12,922,648 |
| EUSTIS | F | 10/01/2020 | N | After | EAN | 11,667,184 | 13,337,642 | 1,793,041 | 87.5% | 1,527,844 | 117.4 | 11,544,601 |
| 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 | P | 10/01/2021 | N | After | EAN | 25,513,666 | 30,461,039 | 5,392,013 | 83.8% | 2,253,838 | 239.2 | 25,069,026 |
| EUSTIS | P | 10/01/2020 | N | After | EAN | 21,957,933 | 28,646,220 | 5,058,877 | 76.7% | 2,236,694 | 226.2 | 23,587,343 |
| 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 |
| FERNANDINA BEACH | G | 10/01/2021 | N | After | EAN | 28,749,178 | 34,333,105 | 6,874,885 | 83.7% | 6,903,878 | 99.6 | 27,458,220 |
| FERNANDINA BEACH | G | 10/01/2020 | N | After | EAN | 23,772,194 | 32,135,941 | 6,743,601 | 74.0% | 6,600,794 | 102.2 | 25,392,340 |
| 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) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | PF | 10/01/2021 | N | After | EAN | 34,260,089 | 39,136,404 | 7,082,472 | 87.5% | 4,399,807 | 161.0 | 32,053,932 |
| FERNANDINA BEACH | PF | 10/01/2020 | N | After | EAN | 28,647,115 | 36,845,565 | 7,329,432 | 77.7% | 4,545,497 | 161.3 | 29,516,133 |
| 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 |
| FLAGLER BEACH | F | 10/01/2021 | N | None | EAN | 2,670,291 | 1,866,175 | -563,950 | 143.1% | 659,328 | -85.5 | 2,430,125 |
| FLAGLER BEACH | F | 10/01/2020 | N | After | EAN | 2,156,388 | 1,667,595 | -481,240 | 129.3% | 636,108 | -75.7 | 2,148,835 |
| 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 | P | 10/01/2021 | N | None | EAN | 5,524,759 | 5,382,487 | 371,633 | 102.6% | 944,065 | 39.4 | 5,010,854 |
| FLAGLER BEACH | P | 10/01/2020 | N | After | EAN | 4,574,145 | 5,132,569 | 616,885 | 89.1% | 965,044 | 63.9 | 4,515,684 |
| 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 |
| FLORIDA CITY | P | 10/01/2020 | N | None | EAN | 3,504,004 | 2,959,497 | -544,507 | 118.4% | 0 | 0.0 | 3,504,004 |
| 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 - ELECTED | G | 10/01/2020 | N | After | EAN | 4,467,236 | 2,980,738 | -1,486,498 | 149.9% | 308,092 | -482.5 | 4,467,236 |
| 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 |
| FORT LAUDERDALE | G | 09/30/2021 | N | After | EAN | 803,154,332 | 728,249,519 | 4,497,486 | 110.3% | 37,968,969 | 11.9 | 723,752,033 |
| FORT LAUDERDALE | G | 09/30/2020 | N | After | EAN | 678,032,068 | 711,541,536 | 26,279,586 | 95.3% | 40,486,208 | 64.9 | 685,261,950 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 09/30/2018 | N | After | EAN | 684,276,476 | 675,927,802 | 20,633,122 | 101.2% | 45,276,877 | 45.6 | 655,294,680 |
| FORT LAUDERDALE | PF | 10/01/2021 | N | After | EAN | 1,159,191,901 | 1,176,802,458 | 86,287,655 | 98.5% | 75,761,768 | 113.9 | 1,090,514,803 |
| FORT LAUDERDALE | PF | 10/01/2020 | N | After | EAN | 990,657,062 | 1,103,299,252 | 86,527,579 | 89.8% | 73,946,183 | 117.0 | 1,016,771,673 |
| 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 MEADE | F | 10/01/2021 | N | After | FIL | 450,492 | 457,599 | 40,624 | 98.4% | 80,442 | 50.5 | 416,975 |
| FORT MEADE | F | 10/01/2020 | N | After | FIL | 396,091 | 431,154 | 32,304 | 91.9% | 91,042 | 35.5 | 398,850 |
| 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 | G | 10/01/2021 | N | After | FIL | 5,927,789 | 6,262,360 | 789,566 | 94.7% | 1,839,555 | 42.9 | 5,472,794 |
| FORT MEADE | G | 10/01/2020 | N | After | FIL | 5,123,385 | 5,831,831 | 677,651 | 87.9% | 1,746,171 | 38.8 | 5,154,180 |
| 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 | P | 10/01/2021 | N | After | EAN | 1,334,600 | 930,464 | -304,470 | 143.4% | 0 | 0.0 | 1,234,934 |
| FORT MEADE | P | 10/01/2020 | N | After | EAN | 1,189,454 | 1,024,236 | -173,014 | 116.1% | 0 | 0.0 | 1,197,250 |
| 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 MYERS | F | 10/01/2021 | N | After | EAN | 133,583,914 | 163,136,511 | 40,911,035 | 81.9% | 9,705,175 | 421.5 | 122,225,476 |
| FORT MYERS | F | 10/01/2020 | N | After | EAN | 109,228,791 | 150,393,056 | 41,164,265 | 72.6% | 8,432,134 | 488.2 | 109,228,791 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| FORT MYERS | F | 10/01/2019 | 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 | G | 10/01/2021 | N | None | EAN | 180,708,130 | 201,529,496 | 38,462,971 | 89.7% | 29,038,944 | 132.5 | 163,066,525 |
| FORT MYERS | G | 10/01/2020 | N | After | EAN | 147,524,325 | 194,993,441 | 47,469,115 | 75.7% | 26,898,912 | 176.5 | 147,524,326 |
| 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 | P | 10/01/2021 | N | None | EAN | 192,091,793 | 223,372,495 | 45,372,693 | 86.0% | 19,094,492 | 237.6 | 177,999,802 |
| FORT MYERS | P | 10/01/2020 | N | After | EAN | 160,684,499 | 214,092,223 | 53,407,723 | 75.1% | 17,705,249 | 301.7 | 160,684,500 |
| 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 PIERCE | GP | 09/30/2021 | N | After | EAN | 246,661,634 | 256,316,091 | 26,838,882 | 96.2% | 32,303,830 | 83.1 | 229,477,209 |
| FORT PIERCE | GP | 09/30/2020 | N | After | EAN | 215,450,747 | 239,844,325 | 23,277,298 | 89.8% | 32,562,813 | 71.5 | 216,567,027 |
| 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 SUPP | P | 09/30/2021 | N | After | EAN | 19,930,319 | 18,977,947 | 1,299,146 | 105.0% | 6,981,907 | 18.6 | 17,678,801 |
| FORT PIERCE SUPP | P | 09/30/2020 | N | None | EAN | 15,995,543 | 17,835,043 | 1,558,552 | 89.7% | 7,252,995 | 21.5 | 16,276,491 |
| 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 WALTON BEACH | F | 10/01/2021 | N | After | EAN | 23,759,893 | 32,839,262 | 11,120,527 | 72.4% | 3,031,780 | 366.8 | 21,718,735 |
| FORT WALTON BEACH | F | 10/01/2020 | N | After | EAN | 19,613,201 | 30,074,735 | 10,518,200 | 65.2% | 2,667,768 | 394.3 | 19,556,535 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 | G | 10/01/2021 | N | After | EAN | 59,999,068 | 53,757,921 | -279,962 | 111.6% | 1,971,052 | -14.2 | 54,037,883 |
| FORT WALTON BEACH | G | 10/01/2020 | N | After | EAN | 51,481,652 | 52,162,352 | 1,498,793 | 98.7% | 2,214,491 | 67.7 | 50,663,559 |
| 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 | P | 10/01/2021 | N | After | EAN | 27,679,005 | 32,076,300 | 6,767,960 | 86.3% | 3,033,228 | 223.1 | 25,308,340 |
| FORT WALTON BEACH | P | 10/01/2020 | N | After | EAN | 23,529,763 | 30,662,201 | 7,250,540 | 76.7% | 2,973,243 | 243.9 | 23,411,661 |
| 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 |
| FROSTPROOF | G | 10/01/2019 | N | None | AGG | 1,508,057 | 1,199,064 | -308,993 | 125.8% | 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 | P | 10/01/2021 | N | After | EAN | 4,914,818 | 5,294,329 | 492,452 | 92.8% | 0 | 0.0 | 4,801,877 |
| FROSTPROOF | P | 10/01/2020 | N | After | EAN | 4,332,975 | 4,915,610 | 282,726 | 88.1% | 78,454 | 360.4 | 4,632,884 |
| 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 |
| FRUITLAND PARK | F | 10/01/2019 | N | After | AGG | 635,153 | 81,518 | -553,635 | 779.2% | 23,665 | -2,339.5 | 635,153 |
| GAINESVILLE | G | 10/01/2021 | N | After | EAN | 692,370,620 | 642,090,490 | -50,280,130 | 107.8% | 111,687,715 | -45.0 | 692,370,620 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2020 | N | After | EAN | 577,437,181 | 603,573,071 | 5,958,552 | 95.7% | 102,106,182 | 5.8 | 597,614,519 |
| 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 |
| GAINESVILLE | PF | 10/01/2021 | N | After | EAN | 348,217,158 | 318,301,175 | -29,915,982 | 109.4% | 26,406,412 | -113.3 | 348,217,157 |
| GAINESVILLE | PF | 10/01/2020 | N | After | EAN | 296,918,563 | 298,371,457 | -4,567,063 | 99.5% | 24,934,613 | -18.3 | 302,938,520 |
| 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 | Y | None | EAN | 253,221,825 | 287,969,774 | 47,323,453 | 87.9% | 24,281,179 | 194.9 | 240,646,321 |
| 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 | 10/01/2017 | Y | None | EAN | 240,184,925 | 278,266,917 | 47,810,879 | 86.3% | 25,263,376 | 189.3 | 230,456,038 |
| GOLDEN BEACH | GP | 10/01/2021 | N | None | FIL | 14,167,197 | 14,708,108 | 2,614,838 | 96.3% | 2,382,031 | 109.8 | 12,093,270 |
| GOLDEN BEACH | GP | 10/01/2020 | N | None | FIL | 11,665,839 | 12,343,929 | 1,498,703 | 94.5% | 2,453,333 | 61.1 | 10,845,226 |
| 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 |
| GREATER NAPLES FCD | F | 10/01/2021 | N | After | EAN | 45,848,635 | 37,762,999 | -8,085,637 | 121.4% | 4,251,839 | -190.2 | 45,848,636 |
| GREATER NAPLES FCD | F | 10/01/2020 | N | After | EAN | 37,093,709 | 31,557,064 | -5,536,643 | 117.5% | 4,046,091 | -136.8 | 37,093,707 |
| 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 |
| GREEN COVE SPRINGS | P | 10/01/2021 | N | None | AGG | 8,140,860 | 6,045,795 | -1,475,388 | 134.7% | 1,234,144 | -119.6 | 7,521,183 |
| GREEN COVE SPRINGS | P | 10/01/2020 | N | None | AGG | 6,659,264 | 5,352,603 | -1,319,479 | 124.4% | 1,244,041 | -106.1 | 6,672,082 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| GREEN COVE SPRINGS | P | 10/01/2019 | 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 |
| GREENACRES | F | 10/01/2021 | N | None | AGG | 26,732,054 | 25,123,179 | -1,608,875 | 106.4% | 4,323,103 | -37.2 | 26,732,054 |
| GREENACRES | F | 10/01/2020 | N | None | AGG | 20,728,283 | 21,041,427 | 329,411 | 98.5% | 3,937,957 | 8.4 | 20,712,016 |
| 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 | P | 10/01/2021 | N | None | AGG | 28,074,333 | 26,640,236 | -1,434,097 | 105.4% | 2,353,752 | -60.9 | 28,074,333 |
| GREENACRES | P | 10/01/2020 | N | None | AGG | 22,852,331 | 22,774,908 | 600,923 | 100.3% | 2,474,076 | 24.3 | 22,173,985 |
| 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 |
| GULF BREEZE | P | 10/01/2021 | N | None | AGG | 6,748,777 | 5,484,066 | -1,264,711 | 123.1% | 919,323 | -137.6 | 6,748,777 |
| GULF BREEZE | P | 10/01/2020 | N | None | AGG | 5,636,971 | 5,111,006 | -280,860 | 110.3% | 1,012,952 | -27.7 | 5,391,866 |
| GULF BREEZE | P | 10/01/2019 | N | None | AGG | 5,328,952 | 4,873,160 | -269,122 | 109.4% | 879,140 | -30.6 | 5,142,282 |
| 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 |
| GULFPORT | F | 10/01/2021 | N | After | EAN | 6,773,849 | 7,113,592 | 835,046 | 95.2% | 1,260,923 | 66.2 | 6,278,546 |
| GULFPORT | F | 10/01/2020 | N | After | EAN | 5,583,763 | 5,754,863 | 171,099 | 97.0% | 1,293,900 | 13.2 | 5,583,764 |
| 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 | G | 10/01/2021 | N | After | EAN | 20,652,050 | 17,306,881 | -1,253,671 | 119.3% | 4,103,257 | -30.6 | 18,560,552 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| GULFPORT | G | 10/01/2020 | N | After | EAN | 17,443,174 | 16,240,248 | -1,202,926 | 107.4% | 3,862,610 | -31.1 | 17,443,174 |
| 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 | P | 10/01/2021 | N | After | EAN | 14,125,274 | 14,570,626 | 1,517,703 | 96.9% | 2,365,387 | 64.2 | 13,052,923 |
| GULFPORT | P | 10/01/2020 | N | After | EAN | 11,965,873 | 13,110,848 | 1,144,975 | 91.3% | 2,336,849 | 49.0 | 11,965,873 |
| 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 |
| HAINES CITY | F | 10/01/2021 | N | None | EAN | 9,569,681 | 9,724,398 | 988,916 | 98.4% | 1,771,775 | 55.8 | 8,735,482 |
| HAINES CITY | F | 10/01/2020 | N | After | EAN | 8,020,027 | 9,533,833 | 1,513,807 | 84.1% | 1,944,777 | 77.8 | 8,020,026 |
| 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 |
| 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 | G | 10/01/2021 | N | None | UC | 19,336,396 | 18,157,132 | 420,908 | 106.5% | 1,483,076 | 28.4 | 17,736,224 |
| HAINES CITY | G | 10/01/2020 | N | After | UC | 17,130,384 | 18,371,743 | 1,514,705 | 93.2% | 1,610,380 | 94.1 | 16,857,038 |
| 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 | 18,416,651 | 2,189,429 | 89.6% | 1,905,155 | 114.9 | 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 | P | 10/01/2021 | N | After | EAN | 14,931,240 | 15,723,140 | 2,172,922 | 95.0% | 3,187,370 | 68.2 | 13,550,218 |
| HAINES CITY | P | 10/01/2020 | N | After | EAN | 12,197,907 | 15,033,309 | 2,835,400 | 81.1% | 3,269,801 | 86.7 | 12,197,909 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| HAINES CITY | P | 10/01/2017 | N | None | EAN | 9,693,213 | 12,317,277 | 2,680,405 | 78.7% | 2,562,093 | 104.6 | 9,636,872 |
| HALIFAX HOSPITAL | G | 10/01/2020 | N | None | UC | 288,165,405 | 378,471,109 | 90,305,704 | 76.1% | 23,098,147 | 391.0 | 288,165,405 |
| HALIFAX HOSPITAL | G | 10/01/2019 | N | None | UC | 275,201,746 | 367,813,468 | 92,611,722 | 74.8% | 26,858,023 | 344.8 | 275,201,746 |
| 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 |
| HALLANDALE BEACH | G | 10/01/2021 | N | None | EAN | 70,011,282 | 76,891,482 | 7,779,958 | 91.1% | 4,595,110 | 169.3 | 69,111,524 |
| HALLANDALE BEACH | G | 10/01/2020 | N | None | EAN | 63,942,910 | 72,423,673 | 8,105,921 | 88.3% | 4,793,880 | 169.1 | 64,317,752 |
| 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 | PF | 10/01/2020 | N | After | EAN | 190,740,320 | 265,519,871 | 71,467,782 | 71.8% | 10,666,258 | 670.0 | 194,052,089 |
| 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 |
| 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 PM | G | 10/01/2021 | N | None | EAN | 21,852,412 | 24,003,566 | 1,882,741 | 91.0% | 499,067 | 377.3 | 22,120,825 |
| HALLANDALE BEACH PM | G | 10/01/2020 | N | None | EAN | 19,532,676 | 21,493,300 | 1,823,344 | 90.9% | 475,275 | 383.6 | 19,669,956 |
| 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 (EXCESS) | G | 10/01/2018 | N | None | UC | 0 | 13,551,937 | 0 | .0% | 682,868 | 0.0 | 0 |
| HAVANA | F | 10/01/2018 | N | After | AGG | 1,172,468 | 61,705 | -1,110,763 | 1900.1% | 10,710 | -10,371.3 | 1,172,468 |
| HIALEAH | GPF | 10/01/2021 | N | After | EAN | 814,792,635 | 1,056,843,180 | 294,343,266 | 77.1% | 53,281,004 | 552.4 | 762,499,914 |
| HIALEAH | GPF | 10/01/2020 | N | After | EAN | 714,595,866 | 1,026,975,340 | 300,959,619 | 69.6% | 49,228,164 | 611.4 | 726,015,721 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| HIALEAH | GPF | 10/01/2020 | Y | After | EAN | 714,595,866 | 1,026,975,341 | 300,959,620 | 69.6% | 49,228,164 | 611.4 | 726,015,721 |
| 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 - ELECTED | G | 10/01/2021 | N | None | EAN | 14,251,740 | 10,422,479 | -2,282,148 | 136.7% | 411,699 | -554.3 | 12,704,627 |
| HIALEAH - ELECTED | G | 10/01/2020 | N | None | EAN | 12,405,055 | 9,892,034 | -1,973,209 | 125.4% | 531,106 | -371.5 | 11,865,243 |
| 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 GARDENS | P | 10/01/2020 | N | After | AGG | 19,062,878 | 19,690,714 | 189,370 | 96.8% | 3,041,150 | 6.2 | 19,501,344 |
| 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 |
| 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 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2021 | N | None | EAN | 8,886,455 | 20,807,814 | 11,921,360 | 42.7% | 0 | 0.0 | 8,886,454 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2020 | N | None | AGG | 9,546,927 | 22,531,996 | 12,985,069 | 42.4% | 0 | 0.0 | 9,546,927 |
| HILLSBOROUGH COUNTY | ERP | 07/01/2019 | N | None | AGG | 9,982,227 | 22,564,916 | 12,582,689 | 44.2% | 0 | 0.0 | 9,982,227 |
| 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 |
| HOLLEY-NAVARRE FCD | F | 10/01/2021 | N | None | AGG | 5,258,808 | 5,085,966 | 198,234 | 103.4% | 1,624,176 | 12.2 | 4,887,732 |
| HOLLEY-NAVARRE FCD | F | 10/01/2020 | N | After | AGG | 4,002,037 | 4,214,941 | 288,218 | 94.9% | 1,203,379 | 24.0 | 3,926,723 |
| 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 |
| HOLLY HILL | F | 10/01/2021 | N | After | EAN | 6,171,966 | 6,702,783 | 1,069,553 | 92.1% | 724,812 | 147.6 | 5,633,230 |
| HOLLY HILL | F | 10/01/2020 | N | After | EAN | 5,348,642 | 6,394,049 | 1,045,407 | 83.7% | 671,235 | 155.7 | 5,348,642 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 | P | 10/01/2021 | N | After | EAN | 14,873,916 | 15,333,976 | 1,858,927 | 97.0% | 1,176,359 | 158.0 | 13,475,049 |
| HOLLY HILL | P | 10/01/2020 | N | After | EAN | 12,384,754 | 13,891,411 | 1,506,657 | 89.2% | 1,183,502 | 127.3 | 12,384,754 |
| 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 |
| HOLLYWOOD | F | 10/01/2021 | N | After | EAN | 337,449,107 | 486,684,152 | 185,232,917 | 69.3% | 22,200,867 | 834.4 | 301,451,235 |
| HOLLYWOOD | F | 10/01/2020 | N | After | EAN | 275,523,207 | 466,858,669 | 196,127,999 | 59.0% | 21,495,284 | 912.4 | 270,730,670 |
| 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 | G | 10/01/2021 | N | After | EAN | 435,107,595 | 620,733,570 | 220,526,297 | 70.1% | 41,931,489 | 525.9 | 400,207,273 |
| HOLLYWOOD | G | 10/01/2020 | N | After | EAN | 369,685,845 | 589,439,812 | 214,358,643 | 62.7% | 40,789,456 | 525.5 | 375,081,169 |
| 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 |
| HOLLYWOOD | G | 10/01/2018 | N | After | EAN | 341,340,499 | 519,025,206 | 182,889,147 | 65.8% | 41,243,666 | 443.4 | 336,136,059 |
| HOLLYWOOD | G | 10/01/2017 | N | After | EAN | 323,690,519 | 504,952,810 | 190,230,958 | 64.1% | 41,566,583 | 457.7 | 314,721,852 |
| HOLLYWOOD | P | 10/01/2021 | N | None | EAN | 408,334,597 | 600,331,597 | 220,913,043 | 68.0% | 24,642,849 | 896.5 | 379,418,554 |
| HOLLYWOOD | P | 10/01/2020 | N | None | EAN | 338,473,036 | 578,549,876 | 238,334,668 | 58.5% | 22,225,871 | 1,072.3 | 340,215,208 |
| HOLLYWOOD | P | 10/01/2019 | N | None | EAN | 318,199,892 | 557,635,121 | 236,455,447 | 57.1% | 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| HOLMES BEACH | P | 10/01/2021 | N | After | EAN | 11,952,522 | 11,710,326 | 569,147 | 102.1% | 1,275,639 | 44.6 | 11,141,179 |
| HOLMES BEACH | P | 10/01/2020 | N | After | FIL | 10,302,250 | 10,926,192 | 623,942 | 94.3% | 1,175,072 | 53.1 | 10,302,250 |
| 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 |
| HOMESTEAD | F | 01/01/2021 | N | After | EAN | 7,831,145 | 7,897,581 | 630,903 | 99.2% | 0 | 0.0 | 7,266,678 |
| 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 | P | 10/01/2021 | N | After | EAN | 124,307,392 | 134,661,840 | 20,473,613 | 92.3% | 9,748,242 | 210.0 | 114,188,227 |
| HOMESTEAD | P | 10/01/2020 | N | None | EAN | 104,376,250 | 124,184,217 | 20,488,981 | 84.0% | 9,075,718 | 225.8 | 103,695,236 |
| 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 - General & Hospital | G | 10/01/2021 | N | None | EAN | 105,508,555 | 98,567,009 | 633,362 | 107.0% | 6,389,284 | 9.9 | 97,933,647 |
| HOMESTEAD - General & Hospital | G | 10/01/2020 | N | After | EAN | 91,142,842 | 97,993,691 | 5,580,476 | 93.0% | 7,043,740 | 79.2 | 92,413,215 |
| 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 - New Elected & Sr. Mgmt | G | 01/01/2022 | N | None | EAN | 5,896,492 | 4,963,501 | -932,991 | 118.8% | 183,820 | -507.6 | 5,896,492 |
| HOMESTEAD - New Elected & Sr. Mgmt | G | 01/01/2020 | N | After | AGG | 4,914,056 | 4,775,791 | -138,265 | 102.9% | 181,800 | -76.1 | 4,914,056 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| HOMESTEAD - 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 - Old Elected | G | 01/01/2022 | N | None | EAN | 3,888,434 | 2,884,700 | -1,003,734 | 134.8% | 35,524 | -2,825.5 | 3,888,434 |
| HOMESTEAD - Old Elected | G | 01/01/2020 | N | After | EAN | 3,488,818 | 2,781,948 | -706,870 | 125.4% | 35,524 | -1,989.8 | 3,488,818 |
| 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 |
| HOWEY-IN-THE-HILLS | P | 10/01/2020 | N | None | AGG | 1,917,753 | 1,736,334 | -181,419 | 110.4% | 284,227 | -63.8 | 1,917,753 |
| 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 |
| INDIALANTIC | G | 10/01/2021 | N | None | FIL | 1,974,504 | 2,237,457 | 429,001 | 88.2% | 759,377 | 56.5 | 1,808,456 |
| INDIALANTIC | G | 10/01/2020 | N | None | FIL | 1,646,781 | 2,115,371 | 469,856 | 77.8% | 661,429 | 71.0 | 1,645,515 |
| 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 | PF | 10/01/2021 | N | After | EAN | 10,982,298 | 10,271,018 | -711,279 | 106.9% | 1,015,110 | -70.1 | 10,982,297 |
| INDIALANTIC | PF | 10/01/2020 | N | After | EAN | 9,379,825 | 9,878,408 | 608,030 | 95.0% | 916,010 | 66.4 | 9,270,378 |
| 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 |
| INDIAN HARBOUR BEACH | P | 10/01/2021 | N | None | EAN | 14,036,422 | 14,041,794 | 1,199,947 | 100.0% | 1,320,656 | 90.9 | 12,841,847 |
| INDIAN HARBOUR BEACH | P | 10/01/2020 | N | After | EAN | 11,864,190 | 13,343,515 | 1,479,324 | 88.9% | 1,323,421 | 111.8 | 11,864,191 |
| 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 |
| 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 (SUPP) | P | 10/01/2021 | N | None | AGG | 352,890 | 411,035 | 58,145 | 85.9% | 957,158 | 6.1 | 352,890 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covid Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| INDIAN HARBOUR BEACH (SUPP) | P | 10/01/2020 | N | None | AGG | 356,480 | 405,577 | 130,695 | 87.9% | 947,794 | 13.8 | 274,882 |
| 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 RIVER SHORES | G | 10/01/2021 | N | None | EAN | 1,530,370 | 1,368,470 | -161,900 | 111.8% | 159,855 | -101.3 | 1,530,370 |
| INDIAN RIVER SHORES | G | 10/01/2020 | N | None | EAN | 1,251,548 | 1,311,852 | 60,304 | 95.4% | 154,205 | 39.1 | 1,251,548 |
| 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 | PF | 10/01/2021 | N | None | EAN | 19,682,174 | 17,632,610 | -2,049,563 | 111.6% | 1,235,224 | -165.9 | 19,682,173 |
| INDIAN RIVER SHORES | PF | 10/01/2020 | N | After | EAN | 18,419,808 | 17,671,885 | -747,923 | 104.2% | 1,515,968 | -49.3 | 18,419,808 |
| 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 SHORES | P | 10/01/2019 | N | After | AGG | 3,725,211 | 3,030,635 | -694,576 | 122.9% | 712,616 | -97.5 | 3,725,211 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2021 | N | None | EAN | 971,929,161 | 987,688,303 | 83,090,477 | 98.4% | 757,431,585 | 11.0 | 904,597,826 |
| JACKSON MEMORIAL HOSPITAL | G | 01/01/2020 | N | None | EAN | 853,238,960 | 920,240,273 | 92,013,081 | 92.7% | 724,630,787 | 12.7 | 828,227,192 |
| 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 |
| JACKSONVILLE | CO | 10/01/2021 | N | None | EAN | 297,259,000 | 515,650,335 | 248,183,793 | 57.6% | 24,328,532 | 1,020.1 | 267,466,542 |
| JACKSONVILLE | CO | 10/01/2020 | N | None | EAN | 239,847,000 | 480,506,017 | 234,316,802 | 49.9% | 26,375,201 | 888.4 | 246,189,215 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 | G | 10/01/2021 | N | None | EAN | 2,299,661,000 | 3,529,433,595 | 1,410,245,182 | 65.2% | 214,789,347 | 656.6 | 2,119,188,413 |
| JACKSONVILLE | G | 10/01/2020 | N | None | EAN | 2,005,459,000 | 3,389,704,002 | 1,346,924,204 | 59.2% | 246,864,141 | 545.6 | 2,042,779,798 |
| 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 | PF | 10/01/2021 | N | After | EAN | 2,487,628,465 | 4,968,371,203 | 1,245,900,811 | 50.1% | 161,835,740 | 769.9 | 3,722,470,392 |
| JACKSONVILLE | PF | 10/01/2020 | N | After | EAN | 2,054,799,648 | 4,632,242,932 | 1,303,279,654 | 44.4% | 174,185,559 | 748.2 | 3,328,963,278 |
| 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 BEACH | F | 10/01/2021 | N | After | EAN | 18,196,218 | 20,081,105 | 3,363,956 | 90.6% | 1,870,976 | 179.8 | 16,717,149 |
| JACKSONVILLE BEACH | F | 10/01/2020 | N | After | EAN | 15,276,169 | 18,601,657 | 3,532,678 | 82.1% | 1,797,055 | 196.6 | 15,068,979 |
| 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 | G | 10/01/2021 | N | None | EAN | 69,890,527 | 75,742,546 | 11,377,593 | 92.3% | 13,856,763 | 82.1 | 64,364,953 |
| JACKSONVILLE BEACH | G | 10/01/2020 | N | After | EAN | 60,578,014 | 73,087,650 | 13,162,020 | 82.9% | 13,674,121 | 96.3 | 59,925,630 |
| 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 |
| JACKSONVILLE BEACH | P | 10/01/2021 | N | None | EAN | 31,982,965 | 29,968,242 | 382,649 | 106.7% | 5,177,955 | 7.4 | 29,585,593 |
| JACKSONVILLE BEACH | P | 10/01/2020 | N | After | EAN | 26,848,519 | 28,245,121 | 1,647,286 | 95.1% | 5,093,224 | 32.3 | 26,597,835 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 PF SENIOR STAFF | G | 10/01/2021 | N | After | | 4,605,550 | 4,747,775 | 142,225 | 97.0% | 0 | 0.0 | 4,605,550 |
| JACKSONVILLE PF SENIOR STAFF | G | 10/01/2020 | N | After | | 4,077,179 | 4,586,780 | 509,601 | 88.9% | 0 | 0.0 | 4,077,179 |
| 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 |
| JUPITER | P | 10/01/2021 | N | None | EAN | 108,292,642 | 103,611,847 | 5,619,734 | 104.5% | 8,273,904 | 67.9 | 97,992,113 |
| JUPITER | P | 10/01/2020 | N | None | EAN | 90,326,773 | 96,417,078 | 7,673,617 | 93.7% | 8,919,342 | 86.0 | 88,743,461 |
| 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 ISLAND | GPF | 10/01/2021 | N | None | EAN | 11,478,374 | 12,644,678 | 2,069,823 | 90.8% | 572,306 | 361.7 | 10,574,855 |
| JUPITER ISLAND | GPF | 10/01/2020 | N | None | EAN | 10,009,720 | 12,795,852 | 2,417,913 | 78.2% | 623,567 | 387.8 | 10,377,939 |
| 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 |
| KEY BISCAYNE | PF | 10/01/2021 | N | After | EAN | 58,790,538 | 55,425,487 | 2,631,988 | 106.1% | 4,725,151 | 55.7 | 52,793,499 |
| KEY BISCAYNE | PF | 10/01/2020 | N | After | EAN | 48,521,804 | 52,299,359 | 3,721,071 | 92.8% | 5,087,052 | 73.2 | 48,578,288 |
| 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 WEST | G | 10/01/2020 | N | None | EAN | 61,556,356 | 60,202,495 | -889,189 | 102.2% | 13,576,444 | -6.6 | 61,091,684 |
| KEY WEST | G | 10/01/2019 | N | After | EAN | 57,413,267 | 57,504,391 | -309,448 | 99.8% | 13,621,885 | -2.3 | 57,813,839 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | PF | 10/01/2021 | N | None | EAN | 146,642,077 | 149,439,482 | 17,151,950 | 98.1% | 13,971,558 | 122.8 | 132,287,532 |
| KEY WEST | PF | 10/01/2020 | N | None | EAN | 123,908,289 | 143,306,214 | 23,558,112 | 86.5% | 14,097,451 | 167.1 | 119,748,102 |
| 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 HOUSING | G | 01/01/2022 | N | None | EAN | 15,495,155 | 14,985,385 | 421,924 | 103.4% | 2,985,132 | 14.1 | 14,563,461 |
| KEY WEST HOUSING | G | 01/01/2021 | N | After | EAN | 13,720,128 | 13,264,251 | 404,735 | 103.4% | 2,511,777 | 16.1 | 12,859,516 |
| 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 UTILITY | G | 01/01/2022 | N | None | EAN | 131,229,229 | 129,604,716 | 12,904,150 | 101.3% | 11,413,810 | 113.1 | 116,700,566 |
| KEY WEST UTILITY | G | 01/01/2021 | N | None | EAN | 116,596,633 | 126,468,473 | 20,783,104 | 92.2% | 10,557,428 | 196.9 | 105,685,369 |
| KEY WEST UTILITY | G | 01/01/2020 | N | None | EAN | 104,325,620 | 122,603,852 | 25,549,738 | 85.1% | 10,541,172 | 242.4 | 97,054,114 |
| 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 |
| KISSIMMEE | F | 10/01/2021 | N | After | EAN | 51,380,235 | 62,340,790 | 14,740,888 | 82.4% | 7,287,138 | 202.3 | 47,599,902 |
| KISSIMMEE | F | 10/01/2020 | N | After | EAN | 44,688,139 | 57,377,587 | 12,310,907 | 77.9% | 6,612,083 | 186.2 | 45,066,680 |
| 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 | G | 10/01/2021 | N | After | EAN/AGG | 159,446,639 | 163,823,323 | 18,876,278 | 97.3% | 23,788,736 | 79.4 | 144,947,045 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2020 | N | After | EAN/AGG | 133,328,986 | 153,874,665 | 20,089,454 | 86.6% | 24,032,597 | 83.6 | 133,785,211 |
| KISSIMMEE | G | 10/01/2019 | N | After | EAN/AGG | 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/AGG | 121,722,125 | 137,947,012 | 17,880,685 | 88.2% | 21,643,273 | 82.6 | 120,066,327 |
| KISSIMMEE | G | 10/01/2017 | N | After | EAN/AGG | 114,507,143 | 130,938,224 | 18,681,185 | 87.5% | 21,266,663 | 87.8 | 112,257,039 |
| KISSIMMEE | P | 10/01/2021 | N | After | EAN | 86,607,178 | 91,597,334 | 9,944,137 | 94.6% | 9,417,792 | 105.6 | 81,653,197 |
| KISSIMMEE | P | 10/01/2020 | N | After | EAN | 73,178,697 | 85,760,116 | 11,204,678 | 85.3% | 9,173,641 | 122.1 | 74,555,438 |
| 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 UTILITY AUTHORITY | G | 10/01/2021 | N | After | EAN | 127,842,866 | 134,495,006 | 19,735,850 | 95.1% | 21,652,736 | 91.2 | 114,759,156 |
| KISSIMMEE UTILITY AUTHORITY | G | 10/01/2020 | N | After | EAN | 109,522,281 | 127,864,185 | 22,600,267 | 85.7% | 20,588,424 | 109.8 | 105,263,918 |
| 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 |
| LABELLE | F | 10/01/2021 | N | None | AGG | 2,057,063 | 1,189,805 | -867,258 | 172.9% | 201,346 | -430.7 | 2,057,063 |
| LABELLE | F | 10/01/2020 | N | None | AGG | 1,757,750 | 1,194,442 | -563,308 | 147.2% | 162,173 | -347.4 | 1,757,750 |
| LABELLE | F | 10/01/2019 | N | None | AGG | 1,832,405 | 842,361 | -492,264 | 217.5% | 143,707 | -342.6 | 1,334,625 |
| LABELLE | F | 10/01/2017 | N | None | AGG | 1,548,600 | 732,388 | -313,736 | 211.4% | 173,465 | -180.9 | 1,046,124 |
| LADY LAKE | P | 10/01/2021 | N | After | EAN | 11,604,408 | 9,741,477 | -837,148 | 119.1% | 1,640,818 | -51.0 | 10,578,625 |
| LADY LAKE | P | 10/01/2020 | N | After | EAN | 9,667,084 | 8,512,070 | -1,155,014 | 113.6% | 1,532,999 | -75.3 | 9,667,084 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2021 | N | None | EAN | 6,618,051 | 6,414,748 | 257,350 | 103.2% | 1,846,530 | 13.9 | 6,157,398 |
| LAKE ALFRED | G | 10/01/2020 | N | After | EAN | 5,562,117 | 6,078,929 | 408,877 | 91.5% | 1,789,205 | 22.9 | 5,670,052 |
| 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 |
| LAKE ALFRED | PF | 10/01/2021 | N | None | EAN | 5,832,511 | 5,086,271 | -142,684 | 114.7% | 782,050 | -18.2 | 5,228,955 |
| LAKE ALFRED | PF | 10/01/2020 | N | After | EAN | 4,873,300 | 4,717,240 | -50,876 | 103.3% | 833,771 | -6.1 | 4,768,116 |
| 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 CITY | F | 10/01/2021 | N | None | EAN | 12,713,399 | 11,528,623 | -267,668 | 110.3% | 804,096 | -33.3 | 11,796,291 |
| LAKE CITY | F | 10/01/2020 | N | None | EAN | 10,612,962 | 11,043,016 | 121,487 | 96.1% | 876,241 | 13.9 | 10,921,529 |
| 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 | G | 10/01/2021 | N | None | EAN | 26,272,756 | 23,462,633 | -405,676 | 112.0% | 653,842 | -62.0 | 23,868,309 |
| LAKE CITY | G | 10/01/2020 | N | None | EAN | 22,374,695 | 22,843,846 | 420,468 | 97.9% | 641,929 | 65.5 | 22,423,378 |
| 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 | P | 10/01/2021 | N | After | EAN | 20,521,269 | 15,933,898 | -3,128,176 | 128.8% | 1,583,112 | -197.6 | 19,062,074 |
| LAKE CITY | P | 10/01/2020 | N | After | EAN | 17,968,329 | 15,190,366 | -2,777,961 | 118.3% | 1,641,680 | -169.2 | 17,968,327 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LAKE CITY | 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 HELEN | P | 10/01/2021 | N | None | AGG | 1,608,873 | 1,274,361 | -334,512 | 126.2% | 252,984 | -132.2 | 1,608,873 |
| LAKE HELEN | P | 10/01/2020 | N | None | AGG | 1,356,324 | 1,054,861 | -301,463 | 128.6% | 163,616 | -184.3 | 1,356,324 |
| 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 |
| LAKE MARY | F | 10/01/2021 | N | None | EAN | 26,001,226 | 23,999,075 | 340,795 | 108.3% | 3,028,425 | 11.3 | 23,658,280 |
| LAKE MARY | F | 10/01/2020 | N | After | EAN | 21,532,556 | 22,010,903 | 965,955 | 97.8% | 3,136,887 | 30.8 | 21,044,948 |
| 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 | P | 10/01/2021 | N | After | EAN | 30,221,617 | 25,263,007 | -1,969,805 | 119.6% | 2,887,697 | -68.2 | 27,232,812 |
| LAKE MARY | P | 10/01/2020 | N | After | EAN | 24,677,390 | 23,187,379 | -1,490,011 | 106.4% | 3,376,257 | -44.1 | 24,677,390 |
| 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 PARK (RETIRED) | P | 10/01/2021 | N | After | EAN | 1,451,528 | 1,509,580 | 58,053 | 96.2% | 0 | 0.0 | 1,451,527 |
| LAKE PARK (RETIRED) | P | 10/01/2020 | N | After | EAN | 1,272,816 | 1,529,452 | 256,635 | 83.2% | 0 | 0.0 | 1,272,817 |
| 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 WALES | F | 10/01/2021 | N | None | EAN | 11,198,785 | 14,308,764 | 3,517,385 | 78.3% | 1,753,057 | 200.6 | 10,791,379 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | F | 10/01/2020 | N | After | EAN | 9,350,711 | 13,434,669 | 3,389,533 | 69.6% | 1,838,495 | 184.4 | 10,045,136 |
| 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 | G | 10/01/2021 | N | None | FIL | 13,944,526 | 14,080,125 | 746,260 | 99.0% | 4,795,131 | 15.6 | 13,333,865 |
| LAKE WALES | G | 10/01/2020 | N | After | FIL | 11,885,476 | 13,284,206 | 722,005 | 89.5% | 4,604,660 | 15.7 | 12,562,201 |
| 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 |
| LAKE WALES | P | 10/01/2021 | N | After | EAN | 18,867,636 | 18,807,795 | 695,611 | 100.3% | 2,440,548 | 28.5 | 18,112,184 |
| LAKE WALES | P | 10/01/2020 | N | After | EAN | 15,901,824 | 18,157,550 | 1,065,758 | 87.6% | 2,576,130 | 41.4 | 17,091,792 |
| 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 WORTH BEACH | F | 10/01/2021 | N | After | EAN | 58,949,730 | 66,953,607 | 14,149,758 | 88.0% | 242,724 | 5,829.6 | 52,803,849 |
| LAKE WORTH BEACH | F | 10/01/2020 | N | After | EAN | 50,872,211 | 66,422,141 | 17,362,236 | 76.6% | 346,997 | 5,003.6 | 49,059,905 |
| LAKE WORTH BEACH | 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 BEACH | 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 BEACH | 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 BEACH | 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 BEACH | 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 BEACH | 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 BEACH | P | 10/01/2021 | N | After | EAN | 41,545,013 | 54,693,461 | 16,254,500 | 76.0% | 950,193 | 1,710.7 | 38,438,961 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| LAKE WORTH BEACH | P | 10/01/2020 | N | After | EAN | 36,365,069 | 54,346,329 | 18,347,691 | 66.9% | 1,033,615 | 1,775.1 | 35,998,638 |
| LAKE WORTH BEACH | 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 BEACH | 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 BEACH | 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 |
| LAKELAND | F | 10/01/2021 | N | After | FIL | 133,853,839 | 143,124,394 | 23,549,978 | 93.5% | 12,935,450 | 182.1 | 119,574,416 |
| LAKELAND | F | 10/01/2020 | N | After | FIL | 111,310,507 | 129,232,779 | 19,009,378 | 86.1% | 12,752,304 | 149.1 | 110,223,401 |
| 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 |
| LAKELAND | G | 10/01/2021 | N | After | EAN | 749,210,827 | 769,592,187 | -30,280,302 | 97.4% | 85,056,645 | -35.6 | 799,872,489 |
| LAKELAND | G | 10/01/2020 | N | After | EAN | 613,339,895 | 726,977,579 | 101,719,826 | 84.4% | 90,771,536 | 112.1 | 625,257,753 |
| 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 | P | 10/01/2021 | N | After | EAN | 183,147,131 | 185,385,466 | 2,238,334 | 98.8% | 16,864,214 | 13.3 | 183,147,132 |
| LAKELAND | P | 10/01/2020 | N | After | EAN | 155,413,783 | 184,968,102 | 32,121,419 | 84.0% | 15,808,591 | 203.2 | 152,846,683 |
| 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 |
| LANTANA | F | 09/30/2021 | N | After | EAN | 57,017,360 | 57,129,428 | 5,946,515 | 99.8% | 1,007,285 | 590.4 | 51,182,913 |
| LANTANA | F | 09/30/2020 | N | After | EAN | 48,369,587 | 53,151,578 | 6,091,963 | 91.0% | 1,260,134 | 483.4 | 47,059,615 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LANTANA | P | 10/01/2021 | N | After | EAN | 22,666,685 | 23,960,509 | 3,685,380 | 94.6% | 2,136,634 | 172.5 | 20,275,129 |
| LANTANA | P | 10/01/2020 | N | After | EAN | 18,254,594 | 21,825,581 | 4,007,654 | 83.6% | 2,254,275 | 177.8 | 17,817,927 |
| 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 |
| LARGO | PF | 10/01/2021 | N | None | EAN | 184,430,955 | 214,412,782 | 45,423,421 | 86.0% | 19,931,282 | 227.9 | 168,989,361 |
| LARGO | PF | 10/01/2020 | N | After | EAN | 158,353,001 | 202,903,032 | 44,747,186 | 78.0% | 17,753,457 | 252.1 | 158,155,846 |
| 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 |
| 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 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2020 | N | None | AGG | 2,841,139 | 2,152,355 | -688,784 | 132.0% | 345,970 | -199.1 | 2,841,139 |
| LAUDERDALE-BY-THE-SEA (VOL) | F | 10/01/2019 | N | After | AGG | 2,383,029 | 1,848,633 | -534,396 | 128.9% | 299,194 | -178.6 | 2,383,029 |
| 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 |
| LAUDERHILL | F | 10/01/2021 | N | None | EAN | 115,038,531 | 112,480,530 | 9,463,678 | 102.3% | 8,967,871 | 105.5 | 103,016,852 |
| LAUDERHILL | F | 10/01/2020 | N | None | EAN | 96,487,703 | 106,839,527 | 10,932,476 | 90.3% | 7,682,264 | 142.3 | 95,907,051 |
| 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 | G | 10/01/2021 | N | After | EAN | 36,056,162 | 33,989,899 | 2,031,460 | 106.1% | 4,104,234 | 49.5 | 31,958,439 |
| LAUDERHILL | G | 10/01/2020 | N | After | EAN | 29,567,644 | 32,353,846 | 3,257,710 | 91.4% | 3,881,232 | 83.9 | 29,096,136 |
| LAUDERHILL | G | 10/01/2019 | N | After | EAN | 27,552,632 | 31,490,867 | 4,323,118 | 87.5% | 4,011,950 | 107.8 | 27,167,749 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LAUDERHILL | G | 10/01/2017 | N | None | EAN | 24,621,087 | 29,246,001 | 5,782,304 | 84.2% | 3,138,231 | 184.3 | 23,463,697 |
| LAUDERHILL | P | 10/01/2021 | N | None | EAN | 93,487,962 | 103,575,939 | 16,036,039 | 90.3% | 11,286,934 | 142.1 | 87,539,900 |
| LAUDERHILL | P | 10/01/2020 | N | None | EAN | 76,712,972 | 94,347,671 | 14,272,593 | 81.3% | 10,233,255 | 139.5 | 80,075,078 |
| 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 (C&M) | G | 10/01/2021 | N | None | EAN | 45,920,185 | 59,458,632 | 16,617,268 | 77.2% | 8,240,078 | 201.7 | 42,841,364 |
| LAUDERHILL (C&M) | G | 10/01/2020 | N | None | EAN | 36,458,133 | 52,818,369 | 15,935,366 | 69.0% | 8,603,002 | 185.2 | 36,883,003 |
| 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 |
| LEESBURG | F | 10/01/2021 | N | None | EAN | 26,561,799 | 27,754,609 | 3,619,321 | 95.7% | 2,776,056 | 130.4 | 24,135,288 |
| LEESBURG | F | 10/01/2020 | N | None | EAN | 22,355,440 | 25,625,775 | 3,493,561 | 87.2% | 2,732,559 | 127.9 | 22,132,214 |
| 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 | G | 10/01/2021 | N | None | EAN | 44,093,213 | 41,100,467 | 1,151,512 | 107.3% | 8,167,158 | 14.1 | 39,948,955 |
| LEESBURG | G | 10/01/2020 | N | After | EAN | 38,012,494 | 41,572,326 | 3,559,833 | 91.4% | 8,092,141 | 44.0 | 38,012,493 |
| 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 | P | 10/01/2021 | N | After | FIL | 29,322,935 | 29,472,676 | 2,848,892 | 99.5% | 4,143,912 | 68.8 | 26,623,784 |
| LEESBURG | P | 10/01/2020 | N | After | FIL | 24,313,377 | 26,840,775 | 2,527,399 | 90.6% | 4,053,693 | 62.4 | 24,313,376 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LEESBURG | P | 10/01/2019 | 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 |
| LIGHTHOUSE POINT | PF | 10/01/2021 | N | None | EAN | 31,893,070 | 24,145,685 | -7,747,385 | 132.1% | 0 | 0.0 | 31,893,070 |
| LIGHTHOUSE POINT | PF | 10/01/2020 | N | None | EAN | 27,552,506 | 24,221,043 | -3,331,463 | 113.8% | 0 | 0.0 | 27,552,506 |
| 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 |
| LIVE OAK | F | 10/01/2020 | N | After | | 1,619,625 | 1,931,575 | 311,950 | 83.8% | 0 | 0.0 | 1,619,625 |
| 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 |
| LONGBOAT KEY | F | 10/01/2021 | N | None | EAN | 24,093,029 | 32,580,331 | 10,133,557 | 73.9% | 0 | 0.0 | 22,446,774 |
| LONGBOAT KEY | F | 10/01/2020 | N | After | EAN | 20,088,426 | 32,452,119 | 11,742,836 | 61.9% | 0 | 0.0 | 20,709,283 |
| 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 | G | 10/01/2021 | N | None | EAN | 13,140,864 | 14,218,188 | 2,024,199 | 92.4% | 0 | 0.0 | 12,193,989 |
| LONGBOAT KEY | G | 10/01/2020 | N | After | EAN | 11,400,464 | 14,293,546 | 2,558,121 | 79.8% | 0 | 0.0 | 11,735,425 |
| 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 | P | 10/01/2021 | N | None | EAN | 9,049,790 | 11,956,531 | 3,526,056 | 75.7% | 0 | 0.0 | 8,430,475 |
| LONGBOAT KEY | P | 10/01/2020 | N | After | EAN | 7,763,991 | 11,972,304 | 3,959,333 | 64.8% | 0 | 0.0 | 8,012,971 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| LONGBOAT KEY | P | 10/01/2019 | 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 |
| LONGWOOD | PF | 10/01/2021 | N | None | AGG | 27,268,117 | 25,846,679 | -1,421,438 | 105.5% | 4,421,342 | -32.2 | 27,268,117 |
| LONGWOOD | PF | 10/01/2020 | N | None | AGG | 22,028,741 | 22,099,455 | 70,714 | 99.7% | 4,335,822 | 1.6 | 22,028,741 |
| 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 |
| LYNN HAVEN | F | 10/01/2021 | N | None | EAN | 9,548,778 | 9,016,150 | 334,408 | 105.9% | 932,477 | 35.9 | 8,681,742 |
| LYNN HAVEN | F | 10/01/2020 | N | After | EAN | 7,881,813 | 8,286,757 | 548,915 | 95.1% | 908,532 | 60.4 | 7,737,842 |
| 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 |
| LYNN HAVEN | G | 10/01/2021 | N | None | EAN | 23,233,884 | 22,547,131 | 1,110,191 | 103.0% | 4,598,992 | 24.1 | 21,436,940 |
| LYNN HAVEN | G | 10/01/2020 | N | After | EAN | 19,454,204 | 21,536,283 | 1,733,719 | 90.3% | 4,809,067 | 36.1 | 19,802,564 |
| 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 | P | 10/01/2021 | N | None | EAN | 12,883,955 | 10,059,500 | -1,165,661 | 128.1% | 1,757,185 | -66.3 | 11,225,161 |
| LYNN HAVEN | P | 10/01/2020 | N | After | EAN | 10,823,576 | 9,647,346 | -589,445 | 112.2% | 1,866,011 | -31.6 | 10,236,791 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MADISON | PF | 10/01/2021 | N | After | EAN | 6,752,477 | 7,481,748 | 1,216,285 | 90.3% | 1,245,761 | 97.6 | 6,265,463 |
| MADISON | PF | 10/01/2020 | N | After | AGG | 5,720,498 | 6,819,717 | 1,116,640 | 83.9% | 1,009,510 | 110.6 | 5,703,077 |
| 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 | 10/01/2021 | N | None | EAN | 42,623,532 | 48,336,787 | 9,099,619 | 88.2% | 5,926,624 | 153.5 | 39,237,168 |
| MAITLAND | PF | 10/01/2020 | N | After | EAN | 35,830,478 | 45,670,439 | 10,284,934 | 78.5% | 5,952,185 | 172.8 | 35,385,505 |
| 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 |
| MANALAPAN | GP | 10/01/2020 | N | None | EAN | 2,377,962 | 2,920,539 | 427,256 | 81.4% | 1,686,350 | 25.3 | 2,493,283 |
| 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 | 10/01/2020 | N | None | AGG | 10,785,528 | 8,483,595 | -2,297,365 | 127.1% | 1,655,777 | -138.8 | 10,780,960 |
| MARATHON | F | 10/01/2019 | N | None | AGG | 9,899,791 | 7,488,104 | -2,397,034 | 132.2% | 1,870,197 | -128.2 | 9,885,138 |
| 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 |
| MARCO ISLAND | F | 10/01/2021 | N | After | EAN | 29,594,247 | 24,736,514 | -3,006,182 | 119.6% | 2,948,074 | -102.0 | 27,742,696 |
| MARCO ISLAND | F | 10/01/2020 | N | After | EAN | 25,198,827 | 22,898,360 | -2,300,467 | 110.0% | 3,139,542 | -73.3 | 25,198,827 |
| 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 |
| MARCO ISLAND | P | 10/01/2021 | N | None | EAN | 22,457,056 | 20,949,397 | 401,806 | 107.2% | 2,523,016 | 15.9 | 20,547,591 |
| MARCO ISLAND | P | 10/01/2020 | N | After | EAN | 18,877,200 | 18,929,907 | 320,353 | 99.7% | 2,401,172 | 13.3 | 18,609,554 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MARCO ISLAND | P | 10/01/2017 | N | After | EAN | 14,674,942 | 14,477,157 | 366,645 | 101.4% | 2,187,271 | 16.8 | 14,110,512 |
| MARIANNA | F | 10/01/2020 | N | None | AGG | 4,278,250 | 2,859,428 | -1,418,822 | 149.6% | 562,808 | -252.1 | 4,278,250 |
| 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 | 10/01/2020 | N | None | AGG | 5,530,931 | 3,397,209 | -2,133,722 | 162.8% | 638,049 | -334.4 | 5,530,931 |
| 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 | 07/01/2019 | N | None | EAN | 8,400,010 | 8,060,244 | 0 | 104.2% | 0 | 0.0 | 8,060,244 |
| MARTIN COUNTY | ERP | 07/01/2018 | N | None | EAN | 8,585,496 | 8,122,885 | -1,302 | 105.7% | 0 | 0.0 | 8,124,187 |
| MEDLEY | P | 10/01/2021 | N | None | FIL | 35,646,537 | 33,205,370 | 1,163,207 | 107.4% | 3,428,807 | 33.9 | 32,042,163 |
| MEDLEY | P | 10/01/2020 | N | After | FIL | 29,377,893 | 30,095,277 | 717,384 | 97.6% | 3,307,256 | 21.7 | 29,377,893 |
| 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 - GENERAL + ELECTED | G | 10/01/2021 | N | None | EAN | 30,352,003 | 29,544,308 | 2,643,786 | 102.7% | 3,242,222 | 81.5 | 26,900,522 |
| MEDLEY - GENERAL + ELECTED | G | 10/01/2020 | N | After | EAN | 25,106,130 | 27,428,890 | 2,983,576 | 91.5% | 2,902,987 | 102.8 | 24,445,314 |
| 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 |
| MELBOURNE | F | 10/01/2021 | N | None | EAN | 85,459,049 | 98,466,411 | 15,674,740 | 86.8% | 8,448,424 | 185.5 | 82,791,671 |
| MELBOURNE | F | 10/01/2020 | N | None | EAN | 74,290,140 | 95,145,276 | 17,077,990 | 78.1% | 8,693,788 | 196.4 | 78,067,286 |
| 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 | P | 10/01/2021 | N | None | EAN | 109,958,278 | 108,756,364 | 10,576,815 | 101.1% | 9,357,480 | 113.0 | 98,179,549 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| MELBOURNE | P | 10/01/2020 | N | After | EAN | 94,418,939 | 107,930,762 | 17,127,025 | 87.5% | 8,888,349 | 192.7 | 90,803,737 |
| 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 [G] | G | 10/01/2021 | N | None | AGG | 8,959,773 | 6,266,937 | -2,171,299 | 143.0% | 98,437 | -2,205.8 | 8,438,236 |
| MELBOURNE [G] | G | 10/01/2020 | N | After | AGG | 7,964,038 | 6,363,581 | -1,676,565 | 125.2% | 101,034 | -1,659.4 | 8,040,146 |
| MELBOURNE [G] | 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] | 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] | 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] - SPECIAL RISK | G | 10/01/2021 | N | None | EAN | 1,900,016 | 1,649,241 | -50,883 | 115.2% | 0 | 0.0 | 1,700,124 |
| MELBOURNE [G] - SPECIAL RISK | G | 10/01/2020 | N | After | EAN | 1,621,181 | 1,416,604 | -136,240 | 114.4% | 75,863 | -179.6 | 1,552,844 |
| MELBOURNE [G] - 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 [G] - 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 [G] - 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 BEACH | P | 10/01/2021 | N | After | EAN | 4,662,740 | 4,957,867 | 588,456 | 94.0% | 623,668 | 94.4 | 4,369,411 |
| MELBOURNE BEACH | P | 10/01/2020 | N | After | EAN | 3,755,659 | 4,570,709 | 618,083 | 82.2% | 566,447 | 109.1 | 3,952,626 |
| 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 |
| MIAMI - ELECTED | G | 01/01/2021 | N | None | PUC | 8,307,061 | 10,917,847 | 2,610,786 | 76.1% | 100,614 | 2,594.9 | 8,307,061 |
| MIAMI - ELECTED | G | 01/01/2020 | N | None | PUC | 7,925,356 | 10,922,480 | 2,997,124 | 72.6% | 100,585 | 2,979.7 | 7,925,356 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2021 | N | None | AGG | 1,306,437,051 | 2,278,661,915 | 886,974,443 | 57.3% | 178,532,455 | 496.8 | 1,391,687,472 |
| MIAMI - FIPO | PF | 10/01/2020 | N | None | AGG | 1,302,013,988 | 2,092,789,127 | 763,971,353 | 62.2% | 176,712,600 | 432.3 | 1,328,817,774 |
| 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 (STAFF) | G | 10/01/2021 | N | None | AGG | 4,330,583 | 3,058,388 | -562,526 | 141.6% | 323,714 | -173.8 | 3,620,914 |
| MIAMI - FIPO (STAFF) | G | 10/01/2020 | N | None | AGG | 3,569,682 | 2,819,367 | -370,949 | 126.6% | 317,262 | -116.9 | 3,190,316 |
| 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 COLA (RETIRED) | PF | 01/01/2022 | N | None | AB | 477,331,528 | 388,675,649 | -202,669,625 | 122.8% | 178,532,455 | -113.5 | 591,345,274 |
| MIAMI - FIPO COLA (RETIRED) | PF | 01/01/2021 | N | None | AB | 416,022,492 | 380,398,189 | -140,140,423 | 109.4% | 176,712,600 | -79.3 | 520,538,612 |
| 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 - GESE | GS | 10/01/2021 | N | None | EAN | 933,467,916 | 1,135,791,592 | 289,471,239 | 82.2% | 125,005,090 | 231.6 | 846,320,353 |
| MIAMI - GESE | GS | 10/01/2020 | N | None | EAN | 774,433,922 | 1,103,331,978 | 332,739,545 | 70.2% | 123,806,165 | 268.8 | 770,592,433 |
| 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 (EXCESS) | GS | 10/01/2021 | N | None | EAN | 0 | 2,739,915 | 2,739,915 | .0% | 125,005,090 | 2.2 | 0 |
| MIAMI - GESE (EXCESS) | GS | 10/01/2020 | N | None | EAN | 0 | 4,244,057 | 4,244,057 | .0% | 123,806,165 | 3.4 | 0 |
| MIAMI - GESE (EXCESS) | GS | 10/01/2019 | N | None | EAN | 0 | 4,165,340 | 4,165,340 | .0% | 117,004,769 | 3.6 | 0 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| MIAMI - GESE (EXCESS) | GS | 10/01/2018 | 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 (STAFF) | GS | 10/01/2021 | N | None | EAN | 5,911,391 | 6,081,414 | 709,759 | 97.2% | 433,844 | 163.6 | 5,371,655 |
| MIAMI - GESE (STAFF) | GS | 10/01/2020 | N | None | EAN | 4,814,603 | 5,779,260 | 994,867 | 83.3% | 417,671 | 238.2 | 4,784,393 |
| 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 - OFF-STREET PARKING | G | 10/01/2021 | N | None | AGG | 27,037,929 | 25,117,773 | 694,442 | 107.6% | 2,901,793 | 23.9 | 24,423,331 |
| MIAMI - OFF-STREET PARKING | G | 10/01/2020 | N | After | AGG | 22,722,579 | 23,548,613 | 1,386,020 | 96.5% | 3,032,388 | 45.7 | 22,162,593 |
| 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 BEACH | G | 10/01/2021 | N | After | EAN | 848,745,475 | 968,727,733 | 196,963,432 | 87.6% | 88,213,744 | 223.3 | 771,764,301 |
| MIAMI BEACH | G | 10/01/2020 | N | None | EAN | 712,457,774 | 921,455,366 | 209,132,501 | 77.3% | 88,446,616 | 236.5 | 712,322,865 |
| 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 | PF | 10/01/2021 | N | None | EAN | 1,184,024,775 | 1,409,491,683 | 321,933,979 | 84.0% | 66,867,702 | 481.5 | 1,087,557,704 |
| MIAMI BEACH | PF | 10/01/2020 | N | None | EAN | 1,005,632,284 | 1,335,991,804 | 333,100,863 | 75.3% | 67,165,967 | 495.9 | 1,002,890,941 |
| 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 SHORES VILLAGE | G | 10/01/2021 | N | None | | 19,811,108 | 18,648,782 | 877,310 | 106.2% | 3,917,302 | 22.4 | 17,771,472 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covid Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 | P | 10/01/2021 | N | None | EAN | 34,910,081 | 34,954,204 | 3,485,884 | 99.9% | 3,191,142 | 109.2 | 31,468,320 |
| MIAMI SHORES VILLAGE | P | 10/01/2020 | N | None | EAN | 28,574,377 | 33,024,456 | 4,697,465 | 86.5% | 3,008,917 | 156.1 | 28,326,991 |
| 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 SPRINGS | G | 10/01/2021 | N | None | EAN | 25,086,188 | 21,502,065 | -691,749 | 116.7% | 3,949,416 | -17.5 | 22,193,814 |
| MIAMI SPRINGS | G | 10/01/2020 | N | After | EAN | 21,608,531 | 21,234,591 | 604,283 | 101.8% | 3,730,509 | 16.2 | 20,630,308 |
| 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 | PF | 10/01/2021 | N | After | EAN | 41,328,472 | 35,400,869 | -1,032,370 | 116.7% | 3,272,578 | -31.6 | 36,433,239 |
| MIAMI SPRINGS | PF | 10/01/2020 | N | After | EAN | 35,604,813 | 34,017,941 | 223,716 | 104.7% | 3,005,283 | 7.4 | 33,794,225 |
| 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-DADE COUNTY | ERP | 07/01/2021 | N | None | EAN | 28,132,876 | 30,618,048 | 2,485,172 | 91.9% | 0 | 0.0 | 28,132,876 |
| MIAMI-DADE COUNTY | ERP | 07/01/2020 | N | None | EAN | 24,094,508 | 33,042,536 | 8,948,028 | 72.9% | 0 | 0.0 | 24,094,508 |
| MIAMI-DADE COUNTY | ERP | 07/01/2019 | N | None | EAN | 24,105,712 | 33,509,926 | 9,404,214 | 71.9% | 0 | 0.0 | 24,105,712 |
| 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 |
| MIDWAY FCD | F | 10/01/2021 | N | None | AGG | 9,475,095 | 9,748,593 | 959,693 | 97.2% | 2,281,747 | 42.1 | 8,788,900 |
| MIDWAY FCD | F | 10/01/2020 | N | After | AGG | 7,494,228 | 8,352,452 | 785,600 | 89.7% | 1,955,829 | 40.2 | 7,566,852 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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 |
| MILTON | F | 10/01/2021 | N | None | EAN | 6,951,386 | 10,352,631 | 3,683,105 | 67.1% | 944,293 | 390.0 | 6,669,526 |
| MILTON | F | 10/01/2020 | N | After | EAN | 5,965,066 | 9,649,445 | 3,658,495 | 61.8% | 837,791 | 436.7 | 5,990,950 |
| 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 | G | 10/01/2021 | N | After | EAN | 16,931,222 | 17,586,902 | 2,005,263 | 96.3% | 3,325,076 | 60.3 | 15,581,639 |
| MILTON | G | 10/01/2020 | N | After | EAN | 14,771,438 | 17,220,849 | 2,197,637 | 85.8% | 2,899,004 | 75.8 | 15,023,212 |
| 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 | P | 10/01/2021 | N | After | EAN | 10,384,041 | 9,564,421 | 157,537 | 108.6% | 630,302 | 25.0 | 9,406,884 |
| MILTON | P | 10/01/2020 | N | After | EAN | 8,983,928 | 9,188,025 | 151,314 | 97.8% | 871,952 | 17.4 | 9,036,711 |
| 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 |
| MIRAMAR | F | 10/01/2021 | N | None | EAN | 235,823,392 | 260,369,145 | 46,069,585 | 90.6% | 9,581,898 | 480.8 | 214,299,560 |
| MIRAMAR | F | 10/01/2020 | N | None | EAN | 185,172,037 | 234,322,152 | 48,999,403 | 79.0% | 9,322,096 | 525.6 | 185,322,749 |
| 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 | G | 10/01/2021 | N | After | EAN | 151,855,422 | 153,566,335 | 19,431,611 | 98.9% | 19,481,392 | 99.7 | 134,134,724 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | G | 10/01/2020 | N | None | EAN | 122,868,939 | 142,935,538 | 23,041,197 | 86.0% | 20,083,064 | 114.7 | 119,894,341 |
| 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 | P | 10/01/2021 | N | None | EAN | 256,959,885 | 307,172,705 | 73,436,024 | 83.7% | 15,242,242 | 481.8 | 233,736,681 |
| MIRAMAR | P | 10/01/2020 | N | None | EAN | 204,983,316 | 282,812,152 | 73,576,646 | 72.5% | 13,454,800 | 546.8 | 209,235,506 |
| 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 - MANAGEMENT | G | 10/01/2021 | N | After | EAN | 71,817,997 | 86,271,356 | 20,856,348 | 83.2% | 16,440,879 | 126.9 | 65,415,008 |
| MIRAMAR - MANAGEMENT | G | 10/01/2020 | N | None | EAN | 55,840,037 | 76,096,282 | 19,734,076 | 73.4% | 15,251,373 | 129.4 | 56,362,206 |
| 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 |
| MONROE COUNTY | ERP | 07/01/2021 | N | None | AGG | 152,149 | 353,093 | 200,944 | 43.1% | 0 | 0.0 | 152,149 |
| MONROE COUNTY | ERP | 07/01/2019 | N | None | AGG | 206,793 | 449,739 | 288,447 | 46.0% | 0 | 0.0 | 161,292 |
| MONROE COUNTY VOL F.F. & EMS | F | 01/01/2021 | N | None | AGG | 841,817 | 550,300 | -291,517 | 153.0% | 0 | 0.0 | 841,817 |
| 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 |
| MONTICELLO | F | 10/01/2021 | N | After | AGG | 1,205,730 | 674,981 | -530,749 | 178.6% | 0 | 0.0 | 1,205,730 |
| MONTICELLO | F | 10/01/2018 | N | After | AGG | 917,657 | 617,547 | -300,109 | 148.6% | 0 | 0.0 | 917,656 |
| MONTICELLO | P | 10/01/2019 | N | After | AGG | 2,293,289 | 2,026,043 | -267,246 | 113.2% | 353,465 | -75.6 | 2,293,289 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | F | 10/01/2021 | N | None | AGG | 11,498,801 | 11,446,405 | 569,760 | 100.5% | 2,100,882 | 27.1 | 10,876,645 |
| MOUNT DORA | F | 10/01/2020 | N | After | AGG | 9,485,245 | 10,907,383 | 941,206 | 87.0% | 2,256,497 | 41.7 | 9,966,177 |
| 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 | G | 10/01/2021 | N | None | FIL | 19,002,601 | 18,588,088 | 1,042,663 | 102.2% | 1,743,992 | 59.8 | 17,545,425 |
| MOUNT DORA | G | 10/01/2020 | N | After | FIL | 17,419,336 | 19,137,869 | 2,227,590 | 91.0% | 2,084,203 | 106.9 | 16,910,279 |
| 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 |
| 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 | P | 10/01/2021 | N | After | AGG | 15,912,701 | 14,801,408 | -143,442 | 107.5% | 3,066,267 | -4.7 | 14,944,850 |
| MOUNT DORA | P | 10/01/2020 | N | After | AGG | 12,891,621 | 13,143,231 | -480,470 | 98.1% | 3,235,606 | -14.9 | 13,623,701 |
| MOUNT DORA | P | 10/01/2020 | Y | After | AGG | 12,891,621 | 13,965,146 | 341,445 | 92.3% | 3,235,606 | 10.6 | 13,623,701 |
| 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 |
| NAPLES | F | 10/01/2021 | N | None | EAN | 72,140,839 | 78,051,788 | 11,845,796 | 92.4% | 3,779,597 | 313.4 | 66,205,992 |
| NAPLES | F | 10/01/2020 | N | After | EAN | 60,840,020 | 76,636,048 | 14,396,587 | 79.4% | 3,566,740 | 403.6 | 62,239,461 |
| 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 | G | 10/01/2021 | N | None | EAN | 72,543,522 | 77,453,747 | 10,475,280 | 93.7% | 17,621,383 | 59.5 | 66,978,467 |
| NAPLES | G | 10/01/2020 | N | After | EAN | 60,892,914 | 75,686,880 | 13,111,464 | 80.5% | 17,619,840 | 74.4 | 62,575,416 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| NAPLES | G | 10/01/2019 | 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 | P | 10/01/2021 | N | None | EAN | 66,686,744 | 75,834,353 | 14,322,071 | 87.9% | 4,585,568 | 312.3 | 61,512,282 |
| NAPLES | P | 10/01/2020 | N | After | EAN | 55,739,544 | 74,524,002 | 17,386,290 | 74.8% | 4,618,873 | 376.4 | 57,137,712 |
| 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 |
| NEPTUNE BEACH | P | 10/01/2021 | N | After | EAN | 12,036,094 | 12,550,413 | 1,402,378 | 95.9% | 1,733,213 | 80.9 | 11,148,035 |
| NEPTUNE BEACH | P | 10/01/2020 | N | After | EAN | 10,370,728 | 11,538,525 | 1,250,944 | 89.9% | 1,605,856 | 77.9 | 10,287,581 |
| 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 |
| 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 |
| NEW PORT RICHEY | F | 10/01/2021 | N | None | EAN | 15,491,397 | 14,557,798 | 493,461 | 106.4% | 1,570,169 | 31.4 | 14,064,337 |
| NEW PORT RICHEY | F | 10/01/2020 | N | After | EAN | 13,346,807 | 14,179,093 | 938,875 | 94.1% | 1,496,530 | 62.7 | 13,240,218 |
| 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 | P | 10/01/2021 | N | None | EAN | 36,117,353 | 29,250,631 | -3,722,064 | 123.5% | 2,898,657 | -128.4 | 32,972,695 |
| NEW PORT RICHEY | P | 10/01/2020 | N | None | EAN | 30,989,154 | 28,597,927 | -2,166,937 | 108.4% | 2,744,378 | -79.0 | 30,764,864 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| NEW SMYRNA BEACH | F | 10/01/2021 | N | None | EAN | 29,014,936 | 32,127,657 | 4,390,444 | 90.3% | 2,927,497 | 150.0 | 27,737,213 |
| NEW SMYRNA BEACH | F | 10/01/2020 | N | After | EAN | 25,574,235 | 30,332,913 | 4,293,857 | 84.3% | 2,976,246 | 144.3 | 26,039,056 |
| 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 | P | 10/01/2021 | N | None | EAN | 22,079,165 | 24,109,725 | 3,797,880 | 91.6% | 3,037,522 | 125.0 | 20,311,845 |
| NEW SMYRNA BEACH | P | 10/01/2020 | N | After | EAN | 18,928,431 | 24,302,844 | 5,231,850 | 77.9% | 2,794,801 | 187.2 | 19,070,994 |
| 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 |
| NORTH BAY FCD | F | 10/01/2021 | N | After | EAN | 7,211,008 | 6,827,216 | 274,156 | 105.6% | 1,149,295 | 23.9 | 6,553,060 |
| NORTH BAY FCD | F | 10/01/2020 | N | After | EAN | 5,800,535 | 5,965,466 | 180,091 | 97.2% | 1,058,372 | 17.0 | 5,785,375 |
| 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 |
| 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 BREVARD HOSPITAL (Parrish) | G | 10/01/2021 | N | After | AGG | 74,327,897 | 44,017,688 | -22,014,262 | 168.9% | 0 | 0.0 | 66,031,950 |
| NORTH BREVARD HOSPITAL (Parrish) | G | 10/01/2020 | N | After | AGG | 63,070,165 | 43,226,998 | -19,070,299 | 145.9% | 0 | 0.0 | 62,297,297 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 BROWARD HOSPITAL | G | 07/01/2020 | N | None | AGG | 372,155,896 | 337,318,167 | -41,367,134 | 110.3% | 389,553,543 | -10.6 | 378,685,301 |
| NORTH BROWARD HOSPITAL | G | 07/01/2019 | N | None | FIL | 374,699,763 | 334,886,542 | -32,844,072 | 111.9% | 362,948,412 | -9.1 | 367,730,614 |
| 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 COLLIER FCD (was North Naples) | F | 10/01/2021 | N | After | EAN | 128,642,432 | 127,923,010 | -719,422 | 100.6% | 16,641,052 | -4.3 | 128,642,432 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2020 | N | After | EAN | 102,099,091 | 111,001,150 | 8,902,059 | 92.0% | 15,384,315 | 57.9 | 102,099,091 |
| NORTH COLLIER FCD (was North Naples) | F | 10/01/2020 | Y | After | EAN | 102,099,091 | 111,187,787 | 9,088,696 | 91.8% | 15,384,315 | 59.1 | 102,099,091 |
| 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 | 10/01/2019 | Y | After | EAN | 89,020,640 | 98,792,562 | 9,771,922 | 90.1% | 14,579,818 | 67.0 | 89,020,640 |
| 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 MIAMI 691 [GPF] | F | 10/01/2021 | N | None | EAN | 2,584,601 | 1,725,081 | -544,890 | 149.8% | 0 | 0.0 | 2,269,971 |
| NORTH MIAMI 691 [GPF] | F | 10/01/2020 | N | None | EAN | 2,466,096 | 2,241,515 | -159,925 | 110.0% | 0 | 0.0 | 2,401,440 |
| 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 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2021 | N | None | EAN | 158,165,780 | 138,697,122 | -214,726 | 114.0% | 10,709,453 | -2.0 | 138,911,848 |
| NORTH MIAMI 691 [GPF] | G | 10/01/2020 | N | None | EAN | 133,830,827 | 138,751,186 | 8,388,659 | 96.5% | 12,144,496 | 69.1 | 130,362,527 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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] | P | 10/01/2021 | N | None | EAN | 6,409,526 | 4,132,261 | -1,497,017 | 155.1% | 131,040 | -1,142.4 | 5,629,278 |
| NORTH MIAMI 691 [GPF] | P | 10/01/2020 | N | None | EAN | 5,679,496 | 5,298,733 | -231,861 | 107.2% | 122,621 | -189.1 | 5,530,594 |
| 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 748 | P | 10/01/2021 | N | After | EAN | 105,037,573 | 127,745,002 | 31,902,809 | 82.2% | 8,214,176 | 388.4 | 95,842,193 |
| NORTH MIAMI 748 | P | 10/01/2020 | N | After | EAN | 84,248,013 | 119,771,241 | 31,799,146 | 70.3% | 8,887,506 | 357.8 | 87,972,095 |
| 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 BEACH | G | 10/01/2021 | N | None | EAN | 93,341,590 | 120,943,380 | 32,557,557 | 77.2% | 7,192,868 | 452.6 | 88,385,823 |
| NORTH MIAMI BEACH | G | 10/01/2020 | N | None | EAN | 82,103,986 | 117,828,003 | 32,923,073 | 69.7% | 6,544,276 | 503.1 | 84,904,930 |
| 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 | PF | 10/01/2021 | N | None | EAN | 116,552,958 | 159,335,688 | 48,075,554 | 73.1% | 6,965,018 | 690.2 | 111,260,134 |
| NORTH MIAMI BEACH | PF | 10/01/2020 | N | None | EAN | 103,213,261 | 158,380,042 | 50,639,414 | 65.2% | 7,081,787 | 715.1 | 107,740,628 |
| NORTH MIAMI BEACH | PF | 10/01/2019 | Y | None | EAN | 101,578,737 | 156,799,705 | 51,068,681 | 64.8% | 6,082,347 | 839.6 | 105,731,024 |
| 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 |
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2020 | N | None | AGG | 20,648,099 | 20,525,614 | -122,485 | 100.6% | 913,318 | -13.4 | 20,648,099 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| NORTH MIAMI BEACH - MANAGEMENT | G | 10/01/2019 | 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 PORT | F | 10/01/2021 | N | None | EAN | 65,404,889 | 61,745,271 | 1,759,970 | 105.9% | 4,027,419 | 43.7 | 59,985,301 |
| NORTH PORT | F | 10/01/2020 | N | After | EAN | 55,434,805 | 58,061,127 | 3,083,874 | 95.5% | 3,813,721 | 80.9 | 54,977,253 |
| 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 | P | 10/01/2021 | N | After | EAN | 62,785,581 | 60,609,442 | 4,494,866 | 103.6% | 5,295,969 | 84.9 | 56,114,576 |
| NORTH PORT | P | 10/01/2020 | N | After | EAN | 51,373,369 | 53,686,736 | 3,188,286 | 95.7% | 5,341,529 | 59.7 | 50,498,450 |
| 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 RIVER FCD | F | 10/01/2021 | N | After | EAN | 29,553,969 | 30,734,559 | 3,664,216 | 96.2% | 4,071,728 | 90.0 | 27,070,343 |
| NORTH RIVER FCD | F | 10/01/2020 | N | After | EAN | 24,561,450 | 28,907,339 | 4,406,781 | 85.0% | 4,010,341 | 109.9 | 24,500,558 |
| 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 |
| OAKLAND PARK | G | 10/01/2021 | N | None | AGG | 48,736,103 | 46,375,938 | 1,845,564 | 105.1% | 2,246,140 | 82.2 | 44,530,374 |
| OAKLAND PARK | G | 10/01/2020 | N | None | AGG | 42,191,516 | 44,765,080 | 2,203,654 | 94.3% | 2,286,981 | 96.4 | 42,561,426 |
| OAKLAND PARK | G | 10/01/2020 | Y | None | AGG | 42,191,516 | 46,756,402 | 4,194,976 | 90.2% | 2,286,981 | 183.4 | 42,561,426 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2019 | N | None | AGG | 41,531,792 | 45,918,654 | 7,022,741 | 90.4% | 2,552,847 | 275.1 | 38,895,913 |
| 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 | PF | 10/01/2021 | N | None | EAN | 71,472,577 | 76,941,168 | 12,035,411 | 92.9% | 1,121,717 | 1,073.0 | 64,905,757 |
| OAKLAND PARK | PF | 10/01/2020 | N | None | EAN | 61,926,068 | 76,502,765 | 15,290,896 | 80.9% | 1,118,456 | 1,367.1 | 61,211,869 |
| OAKLAND PARK | PF | 10/01/2019 | N | None | EAN | 59,642,855 | 77,040,614 | 16,196,651 | 77.4% | 1,273,939 | 1,271.4 | 60,843,963 |
| 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 |
| OCALA | F | 10/01/2021 | N | None | EAN | 89,922,575 | 97,236,427 | 17,982,914 | 92.5% | 8,024,344 | 224.1 | 79,253,513 |
| OCALA | F | 10/01/2020 | N | None | EAN | 74,876,538 | 91,189,931 | 21,168,755 | 82.1% | 7,812,392 | 271.0 | 70,021,176 |
| 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 | G | 10/01/2021 | N | After | EAN | 198,596,396 | 237,317,822 | 51,839,863 | 83.7% | 9,104,754 | 569.4 | 185,477,959 |
| OCALA | G | 10/01/2020 | N | After | EAN | 172,555,848 | 237,730,194 | 62,234,604 | 72.6% | 10,272,252 | 605.9 | 175,495,590 |
| 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 | P | 10/01/2021 | N | After | EAN | 93,347,957 | 102,085,954 | 14,718,292 | 91.4% | 11,353,218 | 129.6 | 87,367,662 |
| OCALA | P | 10/01/2020 | N | After | EAN | 80,914,606 | 100,536,076 | 17,933,481 | 80.5% | 11,758,807 | 152.5 | 82,602,595 |
| OCALA | P | 10/01/2019 | N | After | EAN | 75,092,803 | 96,210,808 | 18,873,653 | 78.1% | 11,137,356 | 169.5 | 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2021 | N | After | EAN | 19,777,297 | 23,560,435 | 5,607,159 | 83.9% | 3,411,096 | 164.4 | 17,953,276 |
| OCEAN CITY-WRIGHT FCD | F | 10/01/2020 | N | After | EAN | 16,354,764 | 22,507,525 | 6,928,836 | 72.7% | 3,036,862 | 228.2 | 15,578,689 |
| 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 |
| 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 |
| OCOEE | G | 10/01/2021 | N | None | EAN | 51,473,757 | 49,828,348 | 2,334,912 | 103.3% | 9,916,967 | 23.5 | 47,493,436 |
| OCOEE | G | 10/01/2020 | N | After | EAN | 43,468,609 | 48,248,057 | 3,941,513 | 90.1% | 9,723,023 | 40.5 | 44,306,544 |
| 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 | PF | 10/01/2021 | N | After | EAN | 74,432,305 | 75,419,482 | 6,333,006 | 98.7% | 9,917,401 | 63.9 | 69,086,476 |
| OCOEE | PF | 10/01/2020 | N | After | EAN | 62,623,794 | 68,985,980 | 5,945,629 | 90.8% | 9,333,355 | 63.7 | 63,040,351 |
| 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 |
| OKALOOSA ISLAND FCD | F | 10/01/2021 | N | After | EAN | 12,804,765 | 19,076,080 | 7,775,019 | 67.1% | 1,228,749 | 632.8 | 11,301,061 |
| OKALOOSA ISLAND FCD | F | 10/01/2020 | N | After | EAN | 10,393,283 | 17,949,444 | 7,937,802 | 57.9% | 1,300,242 | 610.5 | 10,011,642 |
| 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 |
| OKEECHOBEE | F | 10/01/2020 | N | None | AGG | 4,852,207 | 3,888,025 | -882,680 | 124.8% | 426,372 | -207.0 | 4,770,705 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| OKEECHOBEE | F | 10/01/2017 | N | None | AGG | 3,961,903 | 3,695,758 | -223,350 | 107.2% | 499,626 | -44.7 | 3,919,108 |
| OKEECHOBEE | G | 10/01/2021 | N | None | AGG | 6,330,649 | 4,742,509 | -986,088 | 133.5% | 1,120,714 | -88.0 | 5,728,597 |
| OKEECHOBEE | G | 10/01/2020 | N | None | AGG | 5,460,951 | 4,728,819 | -616,611 | 115.5% | 1,288,356 | -47.9 | 5,345,430 |
| 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 |
| 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 | P | 10/01/2021 | N | None | AGG | 11,958,523 | 9,251,101 | -1,577,764 | 129.3% | 1,160,800 | -135.9 | 10,828,865 |
| OKEECHOBEE | P | 10/01/2020 | N | None | AGG | 10,411,469 | 9,049,589 | -1,116,618 | 115.0% | 1,062,783 | -105.1 | 10,166,207 |
| 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 UTILITY | G | 10/01/2021 | N | None | AGG | 12,135,453 | 10,079,778 | -937,141 | 120.4% | 2,098,615 | -44.7 | 11,016,919 |
| OKEECHOBEE UTILITY | G | 10/01/2020 | N | None | AGG | 10,142,415 | 9,632,704 | -271,229 | 105.3% | 2,166,902 | -12.5 | 9,903,933 |
| 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 |
| OLDSMAR | F | 10/01/2021 | N | None | AGG | 8,461,994 | 7,900,209 | -561,785 | 107.1% | 686,907 | -81.8 | 8,461,994 |
| OLDSMAR | F | 10/01/2020 | N | None | AGG | 6,854,377 | 6,869,302 | 14,925 | 99.8% | 648,942 | 2.3 | 6,854,377 |
| 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 |
| ORANGE COUNTY LIBRARY | G | 01/01/2022 | N | None | EAN | 63,122,000 | 46,146,686 | -16,975,314 | 136.8% | 3,498,061 | -485.3 | 63,122,000 |
| ORANGE COUNTY LIBRARY | G | 01/01/2021 | N | None | EAN | 58,269,718 | 45,274,368 | -12,995,350 | 128.7% | 4,125,334 | -315.0 | 58,269,718 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| ORANGE COUNTY LIBRARY | G | 01/01/2020 | 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 PARK | F | 10/01/2021 | N | After | EAN | 10,401,841 | 9,885,092 | 178,836 | 105.2% | 1,425,337 | 12.6 | 9,706,256 |
| ORANGE PARK | F | 10/01/2020 | N | After | EAN | 8,717,762 | 8,712,562 | -94,853 | 100.1% | 1,296,247 | -7.3 | 8,807,415 |
| 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 |
| 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 | G | 10/01/2021 | N | None | EAN | 13,716,001 | 11,100,094 | -2,615,907 | 123.6% | 2,542,108 | -102.9 | 13,716,001 |
| ORANGE PARK | G | 10/01/2020 | N | None | EAN | 11,830,511 | 11,195,023 | -635,488 | 105.7% | 2,150,340 | -29.6 | 11,830,511 |
| 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 | P | 10/01/2021 | N | After | EAN | 25,729,045 | 22,699,047 | -716,917 | 113.3% | 1,471,255 | -48.7 | 23,415,964 |
| ORANGE PARK | P | 10/01/2020 | N | After | EAN | 21,477,789 | 20,733,646 | -256,881 | 103.6% | 1,481,776 | -17.3 | 20,990,527 |
| 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 |
| ORLANDO | F | 10/01/2021 | N | None | EAN | 552,928,175 | 606,511,904 | 86,848,938 | 91.2% | 45,892,488 | 189.2 | 519,662,966 |
| ORLANDO | F | 10/01/2020 | N | None | EAN | 476,730,380 | 585,509,078 | 105,296,746 | 81.4% | 45,795,877 | 229.9 | 480,212,332 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | G | 09/30/2021 | N | After | AGG | 255,600,236 | 275,037,645 | 32,257,494 | 92.9% | 3,864,363 | 834.7 | 242,780,151 |
| ORLANDO | G | 09/30/2020 | N | After | AGG | 231,333,306 | 266,812,700 | 35,002,788 | 86.7% | 4,577,943 | 764.6 | 231,809,912 |
| 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 | P | 10/01/2021 | N | None | EAN | 771,112,905 | 836,798,261 | 119,055,050 | 92.2% | 59,769,312 | 199.2 | 717,743,211 |
| ORLANDO | P | 10/01/2020 | N | None | EAN | 660,964,021 | 805,622,578 | 140,838,743 | 82.0% | 56,366,021 | 249.9 | 664,783,835 |
| 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 |
| ORLANDO AVIATION | G | 10/01/2021 | N | After | EAN | 165,171,709 | 146,169,389 | -3,598,584 | 113.0% | 2,859,050 | -125.9 | 149,767,973 |
| ORLANDO AVIATION | G | 10/01/2020 | N | After | EAN | 145,368,898 | 145,512,454 | 2,365,162 | 99.9% | 3,597,776 | 65.7 | 143,147,292 |
| 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 UTILITY | G | 10/01/2021 | N | After | EAN | 539,558,009 | 522,186,035 | 36,583,827 | 103.3% | 102,664,415 | 35.6 | 485,602,208 |
| ORLANDO UTILITY | G | 10/01/2020 | N | After | EAN | 459,908,961 | 504,602,061 | 68,186,589 | 91.1% | 100,135,336 | 68.1 | 436,415,472 |
| 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 |
| ORMOND BEACH | F | 10/01/2021 | N | None | EAN | 38,810,472 | 42,361,303 | 5,723,288 | 91.6% | 2,142,405 | 267.1 | 36,638,015 |
| ORMOND BEACH | F | 10/01/2020 | N | After | EAN | 33,440,167 | 40,961,383 | 6,791,849 | 81.6% | 2,403,416 | 282.6 | 34,169,534 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 | G | 10/01/2021 | N | None | EAN | 61,337,635 | 60,333,170 | 2,002,276 | 101.7% | 4,788,429 | 41.8 | 58,330,894 |
| ORMOND BEACH | G | 10/01/2020 | N | After | EAN | 53,442,725 | 59,187,636 | 3,861,573 | 90.3% | 5,125,935 | 75.3 | 55,326,063 |
| 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 | P | 10/01/2021 | N | None | EAN | 44,960,369 | 50,825,729 | 8,271,645 | 88.5% | 3,817,949 | 216.7 | 42,554,084 |
| ORMOND BEACH | P | 10/01/2020 | N | After | EAN | 38,632,085 | 48,840,382 | 9,314,607 | 79.1% | 3,985,444 | 233.7 | 39,525,775 |
| 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 |
| OVIEDO | F | 10/01/2021 | N | After | FIL | 20,362,527 | 22,548,145 | 4,074,310 | 90.3% | 3,246,537 | 125.5 | 18,473,835 |
| OVIEDO | F | 10/01/2020 | N | After | FIL | 16,955,134 | 20,543,630 | 3,450,014 | 82.5% | 3,097,012 | 111.4 | 17,093,616 |
| 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 | P | 10/01/2021 | N | After | EAN | 36,014,599 | 33,024,610 | 365,805 | 109.1% | 4,605,031 | 7.9 | 32,658,805 |
| OVIEDO | P | 10/01/2020 | N | After | EAN | 29,198,204 | 30,028,385 | 594,208 | 97.2% | 4,554,717 | 13.1 | 29,434,177 |
| 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 |
| PACE FCD | F | 10/01/2021 | N | None | AGG | 486,330 | 521,218 | 34,888 | 93.3% | 780,149 | 4.5 | 486,330 |
| PACE FCD | F | 10/01/2020 | N | None | AGG | 61,223 | 298,671 | 237,448 | 20.5% | 568,075 | 41.8 | 61,223 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | F | 10/01/2021 | N | After | EAN | 9,941,345 | 11,664,630 | 2,487,252 | 85.2% | 1,234,254 | 201.5 | 9,177,378 |
| PALATKA | F | 10/01/2020 | N | After | EAN | 8,408,787 | 11,102,453 | 2,693,666 | 75.7% | 1,190,942 | 226.2 | 8,408,787 |
| 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 | G | 10/01/2021 | N | After | EAN | 22,100,317 | 27,083,006 | 6,597,969 | 81.6% | 3,553,589 | 185.7 | 20,485,037 |
| PALATKA | G | 10/01/2020 | N | After | EAN | 19,147,009 | 27,001,343 | 7,854,332 | 70.9% | 3,714,037 | 211.5 | 19,147,011 |
| 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 | P | 10/01/2021 | N | After | EAN | 13,696,123 | 14,393,516 | 1,815,396 | 95.2% | 1,443,566 | 125.8 | 12,578,120 |
| PALATKA | P | 10/01/2020 | N | After | EAN | 11,831,571 | 13,844,684 | 2,013,113 | 85.5% | 1,481,263 | 135.9 | 11,831,571 |
| 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 |
| PALM BAY | F | 10/01/2021 | N | None | EAN | 111,352,936 | 120,628,643 | 18,913,438 | 92.3% | 6,641,064 | 284.8 | 101,715,205 |
| PALM BAY | F | 10/01/2020 | N | After | EAN | 94,443,945 | 114,764,449 | 21,204,196 | 82.3% | 6,475,039 | 327.5 | 93,560,253 |
| 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 | G | 10/01/2021 | N | None | AGG | 248,693 | 12,852 | -214,812 | 1935.1% | 0 | 0.0 | 227,664 |
| PALM BAY | G | 10/01/2020 | N | After | AGG | 214,728 | 18,444 | -192,438 | 1164.2% | 0 | 0.0 | 210,882 |
| PALM BAY | G | 10/01/2019 | N | None | AGG | 201,166 | 20,266 | -180,482 | 992.6% | 0 | 0.0 | 200,748 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 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 | P | 10/01/2021 | N | None | EAN | 145,064,211 | 142,694,190 | 10,679,624 | 101.7% | 8,092,473 | 132.0 | 132,014,566 |
| PALM BAY | P | 10/01/2020 | N | After | EAN | 123,917,650 | 136,373,656 | 14,893,054 | 90.9% | 7,710,629 | 193.2 | 121,480,602 |
| PALM BAY | P | 10/01/2019 | N | None | EAN | 113,037,995 | 126,327,441 | 12,284,350 | 89.5% | 8,177,927 | 150.2 | 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 BEACH | GPF | 09/30/2021 | N | After | EAN | 293,636,109 | 356,467,933 | 85,333,977 | 82.4% | 20,520,582 | 415.9 | 271,133,956 |
| PALM BEACH | GPF | 09/30/2020 | N | After | EAN | 245,766,993 | 345,376,032 | 94,163,607 | 71.2% | 19,471,062 | 483.6 | 251,212,425 |
| 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 GARDENS | F | 10/01/2021 | N | After | PUC | 140,323,231 | 152,731,017 | 22,413,936 | 91.9% | 8,800,527 | 254.7 | 130,317,081 |
| PALM BEACH GARDENS | F | 10/01/2020 | N | After | PUC | 116,702,459 | 141,326,117 | 22,535,160 | 82.6% | 8,207,679 | 274.6 | 118,790,957 |
| 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 | G | 10/01/2021 | N | None | AGG | 3,407,015 | 2,989,832 | -202,030 | 114.0% | 117,535 | -171.9 | 3,191,862 |
| PALM BEACH GARDENS | G | 10/01/2020 | N | None | AGG | 2,855,030 | 3,601,909 | 675,077 | 79.3% | 112,007 | 602.7 | 2,926,832 |
| 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 | P | 10/01/2021 | N | After | EAN | 127,508,035 | 129,310,410 | 18,248,199 | 98.6% | 9,782,301 | 186.5 | 111,062,211 |
| PALM BEACH GARDENS | P | 10/01/2020 | N | After | EAN | 104,509,559 | 122,393,580 | 21,206,097 | 85.4% | 9,128,147 | 232.3 | 101,187,483 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 COAST (VOL) | F | 10/01/2021 | N | After | EAN | 5,679,761 | 3,388,484 | -1,930,600 | 167.6% | 0 | 0.0 | 5,319,084 |
| PALM COAST (VOL) | F | 10/01/2020 | N | After | EAN | 4,766,611 | 2,863,512 | -1,993,048 | 166.5% | 0 | 0.0 | 4,856,560 |
| 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 HARBOR FCD | F | 10/01/2021 | N | None | EAN | 42,526,117 | 35,490,471 | -2,384,216 | 119.8% | 5,834,789 | -40.9 | 37,874,687 |
| PALM HARBOR FCD | F | 10/01/2020 | N | After | EAN | 34,257,454 | 30,774,396 | -1,464,226 | 111.3% | 5,019,410 | -29.2 | 32,238,622 |
| 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 TRAN, INC. (ATU-1577) | G | 01/01/2022 | N | None | EAN | 154,520,407 | 159,943,269 | 19,220,604 | 96.6% | 32,622,308 | 58.9 | 140,722,665 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2021 | N | None | EAN | 138,676,209 | 150,642,308 | 23,071,763 | 92.1% | 32,705,258 | 70.5 | 127,570,545 |
| PALM TRAN, INC. (ATU-1577) | G | 01/01/2020 | N | None | EAN | 119,658,658 | 141,318,635 | 24,707,458 | 84.7% | 31,920,449 | 77.4 | 116,611,177 |
| 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 |
| PALMETTO | G | 10/01/2021 | N | After | EAN | 18,608,390 | 17,343,486 | -51,049 | 107.3% | 3,010,616 | -1.7 | 17,394,535 |
| PALMETTO | G | 10/01/2020 | N | After | EAN | 16,045,522 | 16,251,061 | 7,159 | 98.7% | 3,188,402 | 0.2 | 16,243,902 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| PALMETTO | P | 10/01/2021 | N | After | EAN | 16,927,926 | 16,616,051 | 846,829 | 101.9% | 1,747,978 | 48.5 | 15,769,222 |
| PALMETTO | P | 10/01/2020 | N | After | EAN | 14,631,106 | 15,845,921 | 1,164,111 | 92.3% | 1,543,190 | 75.4 | 14,681,810 |
| 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 |
| PANAMA CITY | F | 10/01/2021 | N | After | EAN | 44,564,547 | 56,648,476 | 14,349,935 | 78.7% | 3,682,669 | 389.7 | 42,298,541 |
| PANAMA CITY | F | 10/01/2020 | N | After | EAN | 37,899,321 | 55,261,310 | 15,523,702 | 68.6% | 3,732,435 | 415.9 | 39,737,608 |
| 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 | P | 10/01/2021 | N | After | EAN | 43,929,132 | 49,680,417 | 9,567,781 | 88.4% | 4,325,220 | 221.2 | 40,112,636 |
| PANAMA CITY | P | 10/01/2020 | N | After | EAN | 37,471,894 | 48,216,419 | 10,705,646 | 77.7% | 4,392,343 | 243.7 | 37,510,773 |
| 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 (SUPP) | G | 10/01/2021 | N | None | AGG | 4,188,687 | 3,795,625 | -393,062 | 110.4% | 1,415,721 | -27.8 | 4,188,687 |
| PANAMA CITY (SUPP) | G | 10/01/2020 | N | None | AGG | 3,611,019 | 3,665,192 | 54,173 | 98.5% | 1,329,141 | 4.1 | 3,611,019 |
| 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 BEACH | F | 10/01/2021 | N | None | EAN | 22,167,655 | 22,550,442 | 2,781,571 | 98.3% | 3,220,875 | 86.4 | 19,768,871 |
| PANAMA CITY BEACH | F | 10/01/2020 | N | None | EAN | 18,308,303 | 21,063,071 | 2,905,181 | 86.9% | 2,682,934 | 108.3 | 18,157,890 |
| PANAMA CITY BEACH | F | 10/01/2019 | N | None | FIL | 17,152,870 | 17,893,856 | 573,676 | 95.9% | 2,334,449 | 24.6 | 17,320,180 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| PANAMA CITY BEACH | F | 10/01/2018 | 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 | G | 10/01/2021 | N | None | EAN | 50,899,025 | 47,168,743 | 1,080,901 | 107.9% | 9,568,659 | 11.3 | 46,087,842 |
| PANAMA CITY BEACH | G | 10/01/2020 | N | None | EAN | 42,649,710 | 40,650,404 | -582,795 | 104.9% | 7,106,657 | -8.2 | 41,233,199 |
| PANAMA CITY BEACH | G | 10/01/2019 | N | None | FIL | 39,491,787 | 40,058,964 | 148,683 | 98.6% | 6,600,492 | 2.3 | 39,910,281 |
| 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 | P | 10/01/2021 | N | None | EAN | 29,971,187 | 29,395,200 | 2,267,160 | 102.0% | 4,144,265 | 54.7 | 27,128,040 |
| PANAMA CITY BEACH | P | 10/01/2020 | N | None | EAN | 25,163,071 | 24,810,109 | -101,524 | 101.4% | 3,433,661 | -3.0 | 24,911,633 |
| PANAMA CITY BEACH | P | 10/01/2019 | N | None | FIL | 22,998,492 | 23,549,368 | 330,387 | 97.7% | 3,953,278 | 8.4 | 23,218,981 |
| 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 |
| PARKLAND | P | 10/01/2021 | N | None | EAN | 2,488,963 | 2,395,681 | -93,282 | 103.9% | 0 | 0.0 | 2,488,963 |
| PARKLAND | P | 10/01/2020 | N | None | EAN | 2,276,940 | 2,398,124 | 121,184 | 94.9% | 0 | 0.0 | 2,276,940 |
| 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 |
| PASCO COUNTY | ERP | 07/01/2021 | N | None | AGG | 17,104,070 | 16,371,922 | -732,148 | 104.5% | 0 | 0.0 | 17,104,070 |
| 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 |
| PEMBROKE PARK COMM SUPP | G | 10/01/2020 | N | None | AGG | 3,331,498 | 3,460,059 | 128,561 | 96.3% | 129,780 | 99.1 | 3,331,498 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| PEMBROKE PARK COMM SUPP | G | 10/01/2017 | N | None | AGG | 2,528,419 | 2,806,001 | 277,582 | 90.1% | 43,260 | 641.7 | 2,528,419 |
| PEMBROKE PINES | G | 10/01/2021 | N | None | EAN | 236,035,225 | 206,461,236 | -10,990,277 | 114.3% | 1,776,018 | -618.8 | 217,451,513 |
| PEMBROKE PINES | G | 10/01/2020 | N | None | EAN | 207,410,182 | 201,338,509 | -1,875,841 | 103.0% | 2,002,799 | -93.7 | 203,214,350 |
| 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 | 10/01/2017 | N | None | EAN | 179,828,476 | 186,049,047 | 10,043,630 | 96.7% | 3,000,274 | 334.8 | 176,005,417 |
| PEMBROKE PINES | PF | 10/01/2021 | N | None | EAN | 871,502,793 | 1,046,665,963 | 240,064,470 | 83.3% | 30,226,579 | 794.2 | 806,601,493 |
| PEMBROKE PINES | PF | 10/01/2020 | N | None | EAN | 734,988,542 | 967,862,405 | 228,238,675 | 75.9% | 29,447,650 | 775.1 | 739,623,730 |
| PEMBROKE PINES | PF | 10/01/2019 | N | After | 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 | After | 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 |
| PENSACOLA | F | 10/01/2021 | N | None | EAN | 149,229,765 | 136,650,761 | 3,045,919 | 109.2% | 5,935,070 | 51.3 | 133,604,842 |
| PENSACOLA | F | 10/01/2020 | N | After | EAN | 126,722,486 | 134,494,677 | 8,880,535 | 94.2% | 5,445,400 | 163.1 | 125,614,142 |
| 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 | G | 09/30/2020 | N | None | EAN | 146,482,331 | 176,495,325 | 27,432,989 | 83.0% | 5,136,477 | 534.1 | 149,062,336 |
| 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 | P | 10/01/2021 | N | None | EAN | 134,152,804 | 140,251,882 | 20,674,568 | 95.7% | 4,010,318 | 515.5 | 119,577,314 |
| PENSACOLA | P | 10/01/2020 | N | After | EAN | 111,724,640 | 139,546,416 | 29,114,698 | 80.1% | 3,959,536 | 735.3 | 110,431,718 |
| 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 | EAN | 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 | EAN | 93,617,461 | 128,266,463 | 37,715,660 | 73.0% | 4,048,557 | 931.6 | 90,550,803 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2021 | N | After | EAN | 4,951,644 | 5,386,641 | 703,664 | 91.9% | 723,098 | 97.3 | 4,682,977 |
| PERRY | F | 10/01/2020 | N | After | EAN | 4,128,236 | 4,901,581 | 676,437 | 84.2% | 679,524 | 99.6 | 4,225,144 |
| 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 | P | 10/01/2021 | N | After | EAN | 10,902,870 | 9,952,166 | -41,875 | 109.6% | 989,282 | -4.2 | 9,994,041 |
| PERRY | P | 10/01/2020 | N | After | EAN | 9,148,028 | 9,268,518 | 94,439 | 98.7% | 945,153 | 10.0 | 9,174,079 |
| 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 |
| PINELLAS PARK | F | 10/01/2021 | N | None | EAN | 82,271,869 | 80,535,841 | 4,967,567 | 102.2% | 5,705,533 | 87.1 | 75,568,274 |
| PINELLAS PARK | F | 10/01/2020 | N | After | EAN | 70,331,419 | 77,959,100 | 7,627,681 | 90.2% | 5,439,661 | 140.2 | 70,331,419 |
| 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 | G | 10/01/2021 | N | None | EAN | 119,180,815 | 99,998,157 | -5,265,410 | 119.2% | 14,786,990 | -35.6 | 105,263,567 |
| PINELLAS PARK | G | 10/01/2020 | N | None | EAN | 99,491,686 | 96,188,368 | 520,106 | 103.4% | 15,138,977 | 3.4 | 95,668,262 |
| 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 | P | 10/01/2021 | N | None | EAN | 92,300,651 | 77,808,968 | -5,156,523 | 118.6% | 7,294,036 | -70.7 | 82,965,491 |
| PINELLAS PARK | P | 10/01/2020 | N | None | EAN | 77,266,064 | 72,660,972 | -2,830,511 | 106.3% | 7,368,730 | -38.4 | 75,491,483 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| PINELLAS PARK | 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 |
| PLANT CITY | PF | 10/01/2021 | N | None | EAN | 66,039,443 | 75,273,639 | 14,619,067 | 87.7% | 7,473,489 | 195.6 | 60,654,572 |
| PLANT CITY | PF | 10/01/2020 | N | After | EAN | 55,714,976 | 72,310,385 | 16,595,407 | 77.0% | 7,630,854 | 217.5 | 55,714,978 |
| 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 |
| PLANTATION | G | 10/01/2021 | N | After | EAN | 228,912,055 | 246,053,395 | 17,141,340 | 93.0% | 30,691,633 | 55.9 | 228,912,055 |
| PLANTATION | G | 10/01/2020 | N | After | EAN | 193,584,636 | 224,414,755 | 34,523,113 | 86.3% | 29,490,808 | 117.1 | 189,891,642 |
| 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 | P | 10/01/2021 | N | After | EAN | 221,393,399 | 235,501,988 | 42,312,582 | 94.0% | 11,851,930 | 357.0 | 193,189,406 |
| PLANTATION | P | 10/01/2020 | N | After | EAN | 179,967,226 | 221,315,574 | 45,187,027 | 81.3% | 11,905,120 | 379.6 | 176,128,547 |
| 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 (VOL) | F | 10/01/2021 | N | None | AGG | 28,144,051 | 21,394,630 | -4,446,940 | 131.5% | 0 | 0.0 | 25,841,570 |
| PLANTATION (VOL) | F | 10/01/2020 | N | After | AGG | 24,114,004 | 19,845,895 | -4,435,460 | 121.5% | 0 | 0.0 | 24,281,355 |
| 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 |
| POMPANO BEACH | G | 10/01/2021 | N | None | EAN | 251,492,300 | 345,198,893 | 109,697,944 | 72.9% | 40,865,981 | 268.4 | 235,500,949 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| POMPANO BEACH | G | 10/01/2020 | N | None | EAN | 200,716,424 | 292,419,856 | 81,953,939 | 68.6% | 35,911,537 | 228.2 | 210,465,917 |
| 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 | PF | 10/01/2021 | N | None | EAN | 286,021,898 | 378,827,671 | 109,336,085 | 75.5% | 18,466,842 | 592.1 | 269,491,586 |
| POMPANO BEACH | PF | 10/01/2020 | N | None | EAN | 252,596,087 | 371,960,097 | 108,219,499 | 67.9% | 16,818,135 | 643.5 | 263,740,598 |
| 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 |
| PORT ORANGE | F | 10/01/2021 | N | After | EAN | 41,634,437 | 55,160,101 | 16,346,110 | 75.5% | 3,051,338 | 535.7 | 38,813,991 |
| PORT ORANGE | F | 10/01/2020 | N | After | EAN | 35,150,295 | 51,824,050 | 16,218,986 | 67.8% | 3,081,919 | 526.3 | 35,605,064 |
| 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 | G | 10/01/2021 | N | None | EAN | 40,828,598 | 40,264,517 | 3,634,241 | 101.4% | 3,575,750 | 101.6 | 36,630,276 |
| PORT ORANGE | G | 10/01/2020 | N | None | EAN | 34,864,425 | 40,015,704 | 5,876,904 | 87.1% | 3,678,337 | 159.8 | 34,138,800 |
| 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 | P | 10/01/2021 | N | None | EAN | 56,352,252 | 59,579,413 | 8,286,911 | 94.6% | 5,394,827 | 153.6 | 51,292,502 |
| PORT ORANGE | P | 10/01/2020 | N | None | EAN | 45,974,445 | 55,805,677 | 10,164,858 | 82.4% | 4,681,370 | 217.1 | 45,640,819 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 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 ST. LUCIE | P | 10/01/2021 | N | After | EAN | 157,206,335 | 161,784,207 | 17,917,644 | 97.2% | 21,298,339 | 84.1 | 143,866,563 |
| PORT ST. LUCIE | P | 10/01/2020 | N | After | EAN | 126,541,376 | 149,757,390 | 22,244,322 | 84.5% | 19,640,513 | 113.3 | 127,513,068 |
| 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 |
| PUNTA GORDA | F | 10/01/2021 | N | None | EAN | 22,028,033 | 20,792,005 | 1,066,386 | 105.9% | 2,349,833 | 45.4 | 19,725,619 |
| PUNTA GORDA | F | 10/01/2021 | Y | After | EAN | 22,028,033 | 21,127,637 | 1,402,018 | 104.3% | 2,349,833 | 59.7 | 19,725,619 |
| PUNTA GORDA | F | 10/01/2020 | N | After | EAN | 17,687,551 | 19,092,407 | 1,404,856 | 92.6% | 2,254,135 | 62.3 | 17,687,551 |
| 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 | G | 10/01/2021 | N | None | EAN | 58,196,141 | 59,069,225 | 4,912,171 | 98.5% | 3,124,704 | 157.2 | 54,157,054 |
| PUNTA GORDA | G | 10/01/2020 | N | After | EAN | 50,743,817 | 57,927,874 | 7,184,057 | 87.6% | 3,601,601 | 199.5 | 50,743,817 |
| 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 | 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 | 10/01/2018 | 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 | 10/01/2017 | N | After | EAN | 43,771,446 | 51,166,658 | 7,549,337 | 85.5% | 4,602,010 | 164.0 | 43,617,321 |
| PUNTA GORDA | P | 10/01/2021 | N | None | FIL | 24,114,919 | 24,108,350 | 2,046,122 | 100.0% | 2,452,545 | 83.4 | 22,062,228 |
| PUNTA GORDA | P | 10/01/2020 | N | After | FIL | 20,355,903 | 22,574,299 | 2,218,397 | 90.2% | 2,451,198 | 90.5 | 20,355,902 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| QUINCY | PF | 10/01/2021 | N | None | EAN | 9,880,133 | 11,084,332 | 1,744,353 | 89.1% | 1,285,039 | 135.7 | 9,339,979 |
| QUINCY | PF | 10/01/2020 | N | After | EAN | 8,507,101 | 11,059,462 | 2,323,241 | 76.9% | 843,323 | 275.5 | 8,736,221 |
| 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 |
| RIVIERA BEACH | F | 10/01/2021 | N | After | EAN | 118,057,392 | 99,901,043 | -5,887,823 | 118.2% | 4,853,307 | -121.3 | 105,788,866 |
| RIVIERA BEACH | F | 10/01/2020 | N | After | EAN | 99,138,516 | 93,201,289 | -3,911,040 | 106.4% | 5,414,432 | -72.2 | 97,112,329 |
| 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 |
| RIVIERA BEACH | G | 10/01/2021 | N | None | EAN | 142,768,630 | 106,595,474 | -22,741,426 | 133.9% | 5,752,107 | -395.4 | 129,336,900 |
| RIVIERA BEACH | G | 10/01/2020 | N | After | EAN | 121,714,425 | 108,544,081 | -13,706,844 | 112.1% | 6,888,997 | -199.0 | 122,250,925 |
| 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 | P | 09/30/2021 | N | After | AGG | 98,489,681 | 93,107,616 | 3,120,028 | 105.8% | 9,222,718 | 33.8 | 89,987,588 |
| RIVIERA BEACH | P | 09/30/2020 | N | After | EAN | 85,245,315 | 85,585,227 | 2,314,679 | 99.6% | 9,695,349 | 23.9 | 83,270,548 |
| 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 |
| ROCKLEDGE | F | 10/01/2021 | N | None | EAN | 15,517,529 | 16,014,866 | 1,832,800 | 96.9% | 1,931,890 | 94.9 | 14,182,066 |
| ROCKLEDGE | F | 10/01/2020 | N | None | EAN | 13,200,675 | 15,582,540 | 2,505,041 | 84.7% | 1,815,053 | 138.0 | 13,077,499 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 | G | 10/01/2021 | N | None | EAN | 23,032,574 | 21,113,877 | 101,792 | 109.1% | 5,286,799 | 1.9 | 21,012,085 |
| ROCKLEDGE | G | 10/01/2020 | N | None | EAN | 19,271,267 | 19,946,602 | 888,578 | 96.6% | 4,691,935 | 18.9 | 19,058,024 |
| 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 | P | 10/01/2021 | N | None | EAN | 19,987,504 | 17,748,421 | -412,349 | 112.6% | 2,375,586 | -17.4 | 18,160,770 |
| ROCKLEDGE | P | 10/01/2020 | N | None | EAN | 17,016,469 | 16,818,163 | -12,789 | 101.2% | 2,058,106 | -0.6 | 16,830,952 |
| 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 |
| SAFETY HARBOR | F | 10/01/2021 | N | None | AGG | 13,071,663 | 9,952,918 | -2,069,841 | 131.3% | 1,733,508 | -119.4 | 12,022,759 |
| SAFETY HARBOR | F | 10/01/2020 | N | None | AGG | 10,424,615 | 8,739,143 | -1,683,861 | 119.3% | 1,720,479 | -97.9 | 10,423,004 |
| 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 |
| SAINT AUGUSTINE | F | 10/01/2021 | N | After | EAN | 17,067,976 | 16,460,237 | 1,040,169 | 103.7% | 2,337,495 | 44.5 | 15,420,068 |
| SAINT AUGUSTINE | F | 10/01/2020 | N | After | FIL | 14,815,019 | 13,872,146 | -296,561 | 106.8% | 2,269,767 | -13.1 | 14,168,707 |
| 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 | G | 10/01/2021 | N | None | EAN | 59,567,530 | 61,502,050 | 7,974,074 | 96.9% | 11,657,347 | 68.4 | 53,527,976 |
| SAINT AUGUSTINE | G | 10/01/2020 | N | None | EAN | 48,647,861 | 58,324,538 | 9,899,030 | 83.4% | 11,777,347 | 84.1 | 48,425,508 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| SAINT AUGUSTINE | 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 | 10/01/2019 | Y | 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 | P | 10/01/2021 | N | None | EAN | 27,326,371 | 26,130,231 | 1,038,482 | 104.6% | 4,026,795 | 25.8 | 25,091,749 |
| SAINT AUGUSTINE | P | 10/01/2020 | N | None | EAN | 22,645,266 | 24,131,344 | 1,206,932 | 93.8% | 3,901,486 | 30.9 | 22,924,412 |
| 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 CLOUD | G | 10/01/2021 | N | After | EAN | 76,593,051 | 72,273,622 | 2,719,011 | 106.0% | 16,157,807 | 16.8 | 69,554,611 |
| SAINT CLOUD | G | 10/01/2020 | N | After | EAN | 64,880,752 | 65,690,114 | 1,910,020 | 98.8% | 15,268,090 | 12.5 | 63,780,094 |
| 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 | PF | 10/01/2021 | N | After | EAN | 73,228,479 | 79,814,359 | 11,281,629 | 91.7% | 10,283,236 | 109.7 | 68,532,730 |
| SAINT CLOUD | PF | 10/01/2020 | N | After | EAN | 61,834,430 | 74,352,176 | 12,622,595 | 83.2% | 10,959,849 | 115.2 | 61,729,581 |
| 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 JOHNS RIVER PW PK | G | 10/01/2021 | N | None | EAN | 190,094,407 | 163,682,311 | -20,921,703 | 116.1% | 284,024 | -7,366.2 | 184,604,014 |
| SAINT JOHNS RIVER PW PK | G | 10/01/2020 | N | None | EAN | 169,980,079 | 167,694,945 | 6,677,681 | 101.4% | 467,042 | 1,429.8 | 161,017,264 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 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 LUCIE COUNTY FCD | F | 10/01/2021 | N | After | EAN | 355,858,447 | 426,116,831 | 102,663,202 | 83.5% | 33,486,143 | 306.6 | 323,453,629 |
| SAINT LUCIE COUNTY FCD | F | 10/01/2020 | N | After | EAN | 286,199,944 | 402,995,330 | 112,581,175 | 71.0% | 32,691,321 | 344.4 | 290,414,155 |
| 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 | G | 10/01/2021 | N | After | EAN | 21,139,874 | 28,813,381 | 9,430,124 | 73.4% | 4,334,323 | 217.6 | 19,383,257 |
| SAINT LUCIE COUNTY FCD | G | 10/01/2020 | N | After | EAN | 17,040,050 | 26,436,506 | 9,083,610 | 64.5% | 4,102,191 | 221.4 | 17,352,896 |
| 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 PETE BEACH | F | 10/01/2021 | N | None | EAN | 19,187,658 | 24,698,084 | 6,700,556 | 77.7% | 2,336,439 | 286.8 | 17,997,528 |
| SAINT PETE BEACH | F | 10/01/2020 | N | None | EAN | 16,448,470 | 23,751,722 | 7,442,725 | 69.3% | 2,149,699 | 346.2 | 16,308,997 |
| 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 | G | 10/01/2021 | N | None | EAN | 14,830,655 | 16,764,477 | 3,344,734 | 88.5% | 1,171,285 | 285.6 | 13,419,743 |
| SAINT PETE BEACH | G | 10/01/2020 | N | After | EAN | 12,707,259 | 16,646,835 | 3,939,948 | 76.3% | 1,196,266 | 329.4 | 12,706,887 |
| 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 | P | 10/01/2021 | N | After | EAN | 19,724,014 | 19,777,857 | 1,494,792 | 99.7% | 0 | 0.0 | 18,283,065 |
| SAINT PETE BEACH | P | 10/01/2020 | N | After | EAN | 17,969,936 | 18,122,139 | 152,201 | 99.2% | 0 | 0.0 | 17,969,938 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 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 PETERSBURG | F | 10/01/2021 | N | None | EAN | 327,767,472 | 315,699,664 | -2,913,947 | 103.8% | 25,506,759 | -11.4 | 318,613,611 |
| SAINT PETERSBURG | F | 10/01/2020 | N | None | EAN | 279,105,181 | 304,153,323 | 1,881,606 | 91.8% | 23,422,151 | 8.0 | 302,271,717 |
| 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 | G | 10/01/2021 | N | None | EAN | 533,079,911 | 573,722,845 | 64,133,476 | 92.9% | 97,273,376 | 65.9 | 509,589,369 |
| SAINT PETERSBURG | G | 10/01/2020 | N | None | EAN | 451,368,876 | 547,508,806 | 66,733,103 | 82.4% | 95,232,619 | 70.1 | 480,775,703 |
| 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 | P | 10/01/2021 | N | None | EAN | 512,930,074 | 569,628,319 | 66,429,093 | 90.0% | 50,253,405 | 132.2 | 503,199,226 |
| SAINT PETERSBURG | P | 10/01/2020 | N | None | EAN | 431,032,344 | 517,221,275 | 37,701,210 | 83.3% | 46,341,565 | 81.4 | 479,520,065 |
| 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 |
| SAN CARLOS PARK FCD | F | 10/01/2021 | N | None | AGG | 30,971,868 | 28,411,007 | -2,560,861 | 109.0% | 4,188,368 | -61.1 | 30,971,868 |
| SAN CARLOS PARK FCD | F | 10/01/2020 | N | None | AGG | 24,353,192 | 22,445,184 | -1,908,008 | 108.5% | 3,932,339 | -48.5 | 24,353,192 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SANFORD | F | 10/01/2021 | N | After | EAN | 47,505,890 | 41,615,358 | 23,434 | 114.2% | 3,374,383 | 0.7 | 41,591,924 |
| SANFORD | F | 10/01/2020 | N | After | EAN | 37,950,537 | 38,280,985 | 330,449 | 99.1% | 3,362,152 | 9.8 | 37,950,536 |
| 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 | P | 10/01/2021 | N | After | EAN | 58,389,830 | 55,869,248 | 784,527 | 104.5% | 3,358,538 | 23.4 | 55,084,721 |
| SANFORD | P | 10/01/2020 | N | After | EAN | 49,491,366 | 51,762,515 | -630,332 | 95.6% | 3,584,256 | -17.6 | 52,392,847 |
| 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 |
| SANIBEL | G | 10/01/2021 | N | After | EAN | 39,188,178 | 36,008,126 | -3,180,053 | 108.8% | 619,609 | -513.2 | 39,188,179 |
| SANIBEL | G | 10/01/2020 | N | After | EAN | 33,799,737 | 34,996,465 | 1,196,728 | 96.6% | 728,721 | 164.2 | 33,799,737 |
| 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 | P | 10/01/2021 | N | None | EAN | 26,591,607 | 28,813,079 | 4,160,301 | 92.3% | 2,020,735 | 205.9 | 24,652,778 |
| SANIBEL | P | 10/01/2020 | N | After | EAN | 22,049,363 | 27,480,190 | 4,725,939 | 80.2% | 1,937,960 | 243.9 | 22,754,251 |
| 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 |
| SARASOTA | F | 09/30/2021 | N | None | EAN | 186,813,417 | 176,614,234 | 3,013,326 | 105.8% | 0 | 0.0 | 173,600,908 |
| SARASOTA | F | 09/30/2020 | N | After | EAN | 158,307,957 | 178,306,123 | 14,963,794 | 88.8% | 0 | 0.0 | 163,342,329 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covid Pay | Total Actuarial Assets |
|-------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 | G | 09/30/2021 | N | After | EAN | 183,763,020 | 220,723,795 | 51,503,317 | 83.3% | 8,506,825 | 605.4 | 169,220,478 |
| SARASOTA | G | 09/30/2020 | N | After | EAN | 156,335,727 | 214,209,910 | 52,879,898 | 73.0% | 9,991,708 | 529.2 | 161,330,012 |
| 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 | P | 09/30/2021 | N | After | EAN | 323,857,165 | 311,071,047 | 26,994,316 | 104.1% | 14,255,767 | 189.4 | 284,076,731 |
| SARASOTA | P | 09/30/2020 | N | After | EAN | 270,902,751 | 294,177,144 | 32,093,493 | 92.1% | 14,016,855 | 229.0 | 262,083,651 |
| 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 MEMORIAL HEALTH CARE | G | 10/01/2021 | N | None | EAN | 444,749,557 | 423,004,774 | 4,290,148 | 105.1% | 101,193,797 | 4.2 | 418,714,626 |
| SARASOTA MEMORIAL HEALTH CARE | G | 10/01/2020 | N | None | EAN | 387,988,190 | 416,532,525 | 15,149,200 | 93.1% | 103,969,380 | 14.6 | 401,383,325 |
| 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-MANATEE AIRPORT | G | 10/01/2021 | N | None | EAN | 28,262,309 | 31,901,589 | 4,885,316 | 88.6% | 3,046,853 | 160.3 | 27,016,273 |
| SARASOTA-MANATEE AIRPORT | G | 10/01/2020 | N | None | EAN | 25,946,059 | 29,676,327 | 4,003,407 | 87.4% | 2,962,836 | 135.1 | 25,672,920 |
| 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 |
| SATELLITE BEACH | G | 10/01/2021 | N | None | EAN | 8,952,608 | 9,376,743 | 797,768 | 95.5% | 241,982 | 329.7 | 8,578,975 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| SATELLITE BEACH | G | 10/01/2020 | N | None | AGG | 8,084,440 | 8,966,620 | 483,963 | 90.2% | 223,181 | 216.9 | 8,482,657 |
| 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 | PF | 10/01/2021 | N | None | EAN | 25,027,945 | 27,347,892 | 2,994,778 | 91.5% | 2,247,210 | 133.3 | 24,353,114 |
| SATELLITE BEACH | PF | 10/01/2020 | N | None | EAN | 20,894,773 | 25,509,128 | 3,289,086 | 81.9% | 2,406,752 | 136.7 | 22,220,042 |
| 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 |
| SEBASTIAN | P | 10/01/2021 | N | After | EAN | 21,543,217 | 23,096,113 | 3,406,250 | 93.3% | 2,684,280 | 126.9 | 19,689,863 |
| SEBASTIAN | P | 10/01/2020 | N | After | EAN | 17,177,799 | 21,694,229 | 3,961,335 | 79.2% | 2,562,563 | 154.6 | 17,732,894 |
| 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 |
| SEBRING | F | 10/01/2021 | N | After | EAN | 16,841,814 | 18,323,519 | 1,481,705 | 91.9% | 297,902 | 497.4 | 16,841,814 |
| SEBRING | F | 10/01/2020 | N | After | FIL | 14,354,902 | 15,762,739 | 1,372,186 | 91.1% | 294,905 | 465.3 | 14,390,553 |
| 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 | P | 10/01/2021 | N | None | EAN | 23,524,121 | 22,235,187 | 479,219 | 105.8% | 761,360 | 62.9 | 21,755,968 |
| SEBRING | P | 10/01/2020 | N | After | EAN | 19,698,781 | 20,772,739 | 1,201,598 | 94.8% | 905,113 | 132.8 | 19,571,141 |
| SEBRING | P | 10/01/2019 | N | After | AGG | 17,937,055 | 19,769,546 | 1,666,007 | 90.7% | 1,198,747 | 139.0 | 18,103,539 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SEBRING | P | 10/01/2017 | N | After | AGG | 17,156,658 | 17,644,943 | 628,222 | 97.2% | 1,128,308 | 55.7 | 17,016,721 |
| SEMINOLE | F | 10/01/2021 | N | After | EAN | 46,107,115 | 50,160,926 | 6,753,646 | 91.9% | 4,921,970 | 137.2 | 43,407,280 |
| SEMINOLE | F | 10/01/2020 | N | After | EAN | 38,581,317 | 47,566,224 | 7,590,518 | 81.1% | 4,524,209 | 167.8 | 39,975,706 |
| 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 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2021 | N | None | PUC | 883,742,453 | 832,743,433 | 38,709,054 | 106.1% | 304,097,765 | 12.7 | 794,034,379 |
| SOUTH BROWARD HOSPITAL (aka Memorial Healthcare) | G | 05/01/2020 | N | None | PUC | 684,271,740 | 772,443,160 | 51,880,329 | 88.6% | 324,895,267 | 16.0 | 720,562,831 |
| 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 MIAMI [GP] | G | 10/01/2021 | N | None | EAN | 24,784,974 | 20,086,810 | -2,431,120 | 123.4% | 3,478,901 | -69.9 | 22,517,930 |
| SOUTH MIAMI [GP] | G | 10/01/2020 | N | None | EAN | 20,452,408 | 18,218,777 | -2,491,205 | 112.3% | 3,471,219 | -71.8 | 20,709,982 |
| 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] | P | 10/01/2021 | N | None | EAN | 33,628,752 | 29,779,514 | -872,212 | 112.9% | 2,898,555 | -30.1 | 30,651,726 |
| SOUTH MIAMI [GP] | P | 10/01/2020 | N | None | EAN | 27,678,257 | 27,406,673 | -706,848 | 101.0% | 3,281,847 | -21.5 | 28,113,521 |
| 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 PASADENA | F | 10/01/2021 | N | After | EAN | 8,287,636 | 10,581,658 | 2,855,981 | 78.3% | 1,404,526 | 203.3 | 7,725,677 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2020 | N | After | EAN | 7,013,245 | 9,835,513 | 2,729,734 | 71.3% | 1,398,996 | 195.1 | 7,105,779 |
| 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 |
| SOUTH WALTON FCD | F | 10/01/2021 | N | After | EAN | 72,648,078 | 67,492,111 | 1,669,005 | 107.6% | 8,238,759 | 20.3 | 65,823,106 |
| SOUTH WALTON FCD | F | 10/01/2020 | N | After | EAN | 60,923,933 | 60,903,664 | 1,872,538 | 100.0% | 7,793,532 | 24.0 | 59,031,126 |
| 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 |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2022 | N | None | UC | 52,613,978 | 36,472,638 | -13,595,887 | 144.3% | 160,716 | -8,459.6 | 50,068,525 |
| Southeast Volusia County Hospital District (was Bert Fish) | G | 01/01/2021 | N | None | UC | 49,594,468 | 36,803,488 | -11,932,765 | 134.8% | 366,213 | -3,258.4 | 48,736,253 |
| 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 |
| SOUTHERN MANATEE FCD | F | 10/01/2021 | N | None | AGG | 61,776,009 | 60,984,057 | -791,952 | 101.3% | 5,339,126 | -14.8 | 61,776,009 |
| SOUTHERN MANATEE FCD | F | 10/01/2020 | N | None | AGG | 52,435,551 | 53,125,721 | 2,966,647 | 98.7% | 5,238,088 | 56.6 | 50,159,074 |
| SOUTHERN MANATEE FCD | F | 10/01/2019 | N | None | AGG | 47,720,587 | 49,611,003 | 4,103,306 | 96.2% | 5,202,771 | 78.9 | 45,507,697 |
| 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 | G | 10/01/2021 | N | None | AGG | 4,329,285 | 4,301,892 | -27,393 | 100.6% | 244,273 | -11.2 | 4,329,285 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| SOUTHERN MANATEE FCD | G | 10/01/2020 | N | None | AGG | 3,839,722 | 4,220,701 | 402,929 | 91.0% | 236,297 | 170.5 | 3,817,772 |
| SOUTHERN MANATEE FCD | G | 10/01/2019 | N | None | AGG | 3,673,200 | 3,935,664 | 437,504 | 93.3% | 339,664 | 128.8 | 3,498,160 |
| 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 |
| STARKE | F | 10/01/2021 | N | None | EAN | 5,035,267 | 5,484,485 | 861,445 | 91.8% | 631,035 | 136.5 | 4,623,040 |
| STARKE | F | 10/01/2020 | N | None | EAN | 4,329,103 | 5,141,509 | 1,035,657 | 84.2% | 569,388 | 181.9 | 4,105,852 |
| STARKE | F | 10/01/2019 | N | None | EAN | 3,867,597 | 4,833,675 | 981,360 | 80.0% | 528,381 | 185.7 | 3,852,315 |
| STARKE | F | 10/01/2018 | N | None | EAN | 3,879,774 | 4,651,845 | 1,003,855 | 83.4% | 404,909 | 247.9 | 3,647,990 |
| STARKE | F | 10/01/2017 | N | None | EAN | 3,451,344 | 4,404,325 | 1,041,430 | 78.4% | 373,777 | 278.6 | 3,362,895 |
| STARKE | G | 10/01/2021 | N | None | EAN | 11,946,116 | 12,804,423 | 1,938,617 | 93.3% | 1,583,356 | 122.4 | 10,865,806 |
| STARKE | G | 10/01/2020 | N | None | EAN | 10,952,168 | 13,161,984 | 2,728,062 | 83.2% | 1,477,410 | 184.7 | 10,433,922 |
| 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 | P | 10/01/2021 | N | None | EAN | 5,402,166 | 5,122,169 | 73,943 | 105.5% | 638,744 | 11.6 | 5,048,226 |
| STARKE | P | 10/01/2020 | N | None | EAN | 4,628,123 | 5,009,109 | 257,004 | 92.4% | 518,166 | 49.6 | 4,752,105 |
| 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 |
| SUNRISE | F | 10/01/2021 | N | None | EAN | 183,776,715 | 214,003,143 | 44,015,117 | 85.9% | 14,960,381 | 294.2 | 169,988,026 |
| SUNRISE | F | 10/01/2020 | N | None | EAN | 151,816,631 | 200,759,707 | 45,556,191 | 75.6% | 13,882,964 | 328.1 | 155,203,516 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| SUNRISE | F | 10/01/2017 | N | None | EAN | 135,548,638 | 187,309,953 | 53,984,685 | 72.4% | 12,541,903 | 430.4 | 133,325,268 |
| SUNRISE | G | 10/01/2021 | N | None | EAN | 296,665,027 | 360,696,513 | 94,816,850 | 82.2% | 41,108,911 | 230.7 | 265,879,663 |
| SUNRISE | G | 10/01/2020 | N | After | EAN | 246,227,533 | 345,995,676 | 103,375,718 | 71.2% | 39,027,379 | 264.9 | 242,619,958 |
| 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 | P | 10/01/2021 | N | After | EAN | 215,368,177 | 267,385,415 | 68,029,165 | 80.5% | 15,053,918 | 451.9 | 199,356,250 |
| SUNRISE | P | 10/01/2020 | N | After | EAN | 175,186,062 | 248,716,710 | 70,626,590 | 70.4% | 15,931,699 | 443.3 | 178,090,120 |
| 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 |
| 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 |
| SURFSIDE [GP] | G | 10/01/2021 | N | None | EAN | 12,171,973 | 14,473,719 | 3,385,645 | 84.1% | 3,500,927 | 96.7 | 11,088,074 |
| SURFSIDE [GP] | G | 10/01/2020 | N | None | EAN | 9,608,705 | 13,438,105 | 3,593,857 | 71.5% | 3,353,715 | 107.2 | 9,844,248 |
| 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] | P | 10/01/2021 | N | None | EAN | 21,109,503 | 20,940,307 | 1,714,258 | 100.8% | 3,006,351 | 57.0 | 19,226,049 |
| SURFSIDE [GP] | P | 10/01/2020 | N | None | EAN | 16,641,024 | 18,964,569 | 1,915,614 | 87.7% | 3,007,426 | 63.7 | 17,048,955 |
| 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 |
| SWEETWATER | P | 10/01/2021 | N | None | AGG | 18,973,363 | 17,642,245 | 388,956 | 107.5% | 4,429,731 | 8.8 | 17,253,289 |
| SWEETWATER | P | 10/01/2020 | N | None | AGG | 15,349,437 | 15,701,618 | 948,313 | 97.8% | 3,630,742 | 26.1 | 14,753,305 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| SWEETWATER | P | 10/01/2019 | N | After | AGG | 13,124,774 | 14,425,486 | 1,444,259 | 91.0% | 3,039,873 | 47.5 | 12,981,227 |
| 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 |
| TALLAHASSEE [GPF] | F | 10/01/2020 | N | After | EAN | 230,737,000 | 287,807,000 | 58,516,000 | 80.2% | 14,456,000 | 404.8 | 229,291,000 |
| 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] | G | 10/01/2020 | N | After | EAN | 1,194,769,000 | 1,339,840,000 | 146,271,000 | 89.2% | 114,910,000 | 127.3 | 1,193,569,000 |
| 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] | P | 10/01/2020 | N | After | EAN | 343,664,000 | 406,456,000 | 58,449,000 | 84.6% | 23,907,000 | 244.5 | 348,007,000 |
| 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 |
| TAMARAC | F | 10/01/2021 | N | None | EAN | 150,908,002 | 136,147,953 | -365,547 | 110.8% | 11,217,203 | -3.3 | 136,513,500 |
| TAMARAC | F | 10/01/2020 | N | None | EAN | 125,186,999 | 125,823,111 | 5,378,994 | 99.5% | 10,475,482 | 51.4 | 120,444,117 |
| 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 | G | 10/01/2021 | N | None | EAN | 68,399,602 | 58,997,851 | -4,462,114 | 115.9% | 7,151,031 | -62.4 | 63,459,965 |
| TAMARAC | G | 10/01/2020 | N | None | EAN | 59,656,112 | 56,605,354 | -1,638,032 | 105.4% | 7,004,661 | -23.4 | 58,243,386 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| TAMARAC | 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 | P | 10/01/2021 | N | None | EAN | 6,372,617 | 8,480,472 | 2,637,916 | 75.1% | 0 | 0.0 | 5,842,556 |
| TAMARAC | P | 10/01/2020 | N | After | EAN | 5,453,359 | 8,886,786 | 3,397,778 | 61.4% | 0 | 0.0 | 5,489,008 |
| 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 - ELECTED | G | 10/01/2021 | N | None | AGG | 71,666,492 | 64,406,443 | -1,318,644 | 111.3% | 8,553,482 | -15.4 | 65,725,087 |
| TAMARAC - ELECTED | G | 10/01/2020 | N | None | EAN | 59,001,430 | 57,799,699 | -1,136,706 | 102.1% | 7,981,355 | -14.2 | 58,936,405 |
| 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 |
| TAMPA | G | 10/01/2021 | N | After | EAN | 860,399,903 | 905,069,018 | 107,544,884 | 95.1% | 175,012,505 | 61.5 | 797,524,134 |
| TAMPA | G | 10/01/2020 | N | After | FIL | 741,084,321 | 868,440,081 | 110,719,226 | 85.3% | 171,747,575 | 64.5 | 757,720,855 |
| 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 |
| 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 | PF | 10/01/2021 | N | None | EAN | 1,405,607,880 | 1,518,101,506 | 89,712,121 | 92.6% | 141,143,730 | 63.6 | 1,428,389,385 |
| TAMPA | PF | 10/01/2020 | N | After | EAN | 1,335,272,222 | 1,454,240,969 | 87,461,644 | 91.8% | 137,118,818 | 63.8 | 1,366,779,325 |
| 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 (STAFF) | G | 10/01/2020 | N | After | EAN | 1,364,413 | 1,299,731 | -2,755 | 105.0% | 455,577 | -0.6 | 1,302,486 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 PF (STAFF) | G | 10/01/2019 | N | None | EAN | 1,060,134 | 1,089,518 | 4,590 | 97.3% | 488,427 | 0.9 | 1,084,928 |
| 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 | 10/01/2021 | N | None | EAN | 35,600,023 | 34,716,883 | 2,369,504 | 102.5% | 2,581,520 | 91.8 | 32,347,379 |
| TARPON SPRINGS | F | 10/01/2020 | N | After | EAN | 29,456,194 | 32,947,890 | 3,450,907 | 89.4% | 2,555,487 | 135.0 | 29,496,983 |
| 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 | P | 10/01/2021 | N | None | EAN | 33,613,025 | 35,717,823 | 3,256,398 | 94.1% | 3,322,297 | 98.0 | 32,461,425 |
| TARPON SPRINGS | P | 10/01/2020 | N | After | EAN | 29,469,346 | 34,255,412 | 3,071,995 | 86.0% | 3,513,836 | 87.4 | 31,183,417 |
| 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 |
| TAVARES | F | 10/01/2021 | N | After | EAN | 11,520,249 | 10,394,666 | -109,969 | 110.8% | 1,522,053 | -7.2 | 10,504,635 |
| TAVARES | F | 10/01/2020 | N | After | EAN | 9,459,979 | 9,162,872 | -148,739 | 103.2% | 1,457,685 | -10.2 | 9,311,611 |
| 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 | P | 10/01/2021 | N | After | EAN | 17,880,450 | 18,244,616 | 2,543,618 | 98.0% | 1,300,754 | 195.6 | 15,700,998 |
| TAVARES | P | 10/01/2020 | N | After | EAN | 14,926,145 | 16,335,165 | 2,092,137 | 91.4% | 1,367,385 | 153.0 | 14,243,028 |
| 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 |
| TEMPLE TERRACE | F | 10/01/2021 | N | After | EAN | 38,196,973 | 44,828,225 | 9,706,750 | 85.2% | 3,739,722 | 259.6 | 35,121,475 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| TEMPLE TERRACE | F | 10/01/2020 | N | After | EAN | 30,940,619 | 41,556,987 | 10,326,417 | 74.5% | 3,491,155 | 295.8 | 31,230,570 |
| 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 | P | 10/01/2021 | N | None | EAN | 37,818,745 | 52,955,907 | 18,051,646 | 71.4% | 3,413,536 | 528.8 | 34,904,261 |
| TEMPLE TERRACE | P | 10/01/2020 | N | After | EAN | 31,202,414 | 51,142,963 | 19,494,842 | 61.0% | 3,373,582 | 577.9 | 31,648,121 |
| 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 |
| TEQUESTA | G | 10/01/2021 | N | None | AGG | 8,878,841 | 7,705,853 | -329,185 | 115.2% | 3,658,978 | -9.0 | 8,035,038 |
| TEQUESTA | G | 10/01/2020 | N | After | AGG | 7,129,156 | 6,871,727 | -119,589 | 103.7% | 3,382,870 | -3.5 | 6,991,316 |
| 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 [PF] | F | 10/01/2021 | N | None | EAN | 16,221,717 | 15,753,060 | 948,421 | 103.0% | 1,751,170 | 54.2 | 14,804,639 |
| TEQUESTA [PF] | F | 10/01/2020 | N | After | EAN | 13,058,965 | 14,424,145 | 1,429,260 | 90.5% | 1,829,182 | 78.1 | 12,994,885 |
| 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] | P | 10/01/2021 | N | None | EAN | 7,621,215 | 5,086,892 | -1,893,713 | 149.8% | 1,454,684 | -130.2 | 6,980,605 |
| TEQUESTA [PF] | P | 10/01/2020 | N | After | EAN | 6,171,161 | 4,089,253 | -1,471,305 | 150.9% | 1,305,740 | -112.7 | 5,560,558 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2017 | N | None | EAN | 3,754,955 | 2,621,926 | -1,083,710 | 143.2% | 372,781 | -290.7 | 3,705,636 |
| TITUSVILLE | G | 10/01/2021 | N | After | EAN | 73,155,074 | 71,618,336 | 3,667,923 | 102.1% | 14,162,321 | 25.9 | 67,950,413 |
| TITUSVILLE | G | 10/01/2020 | N | After | EAN | 61,693,517 | 68,339,251 | 3,659,924 | 90.3% | 13,536,920 | 27.0 | 64,679,327 |
| 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 | PF | 10/01/2021 | N | After | EAN | 77,754,596 | 76,032,294 | 5,005,088 | 102.3% | 7,964,049 | 62.9 | 71,027,206 |
| TITUSVILLE | PF | 10/01/2020 | N | After | EAN | 64,798,226 | 71,801,730 | 5,301,508 | 90.2% | 7,646,794 | 69.3 | 66,500,222 |
| 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 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2021 | N | After | EAN | 199,218,748 | 173,937,303 | -1,218,929 | 114.5% | 17,451,502 | -7.0 | 175,156,232 |
| TRI-COUNTY TRANSIT (ATU-1596) | G | 10/01/2020 | N | After | EAN | 169,070,897 | 165,046,219 | -49,100 | 102.4% | 19,539,406 | -0.3 | 165,095,319 |
| 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 |
| UMATILLA | P | 10/01/2020 | N | None | AGG | 2,232,474 | 1,545,969 | -686,505 | 144.4% | 382,074 | -179.7 | 2,232,474 |
| 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 |
| VALPARAISO | PF | 10/01/2021 | N | None | AGG | 3,760,189 | 2,422,975 | -1,337,214 | 155.2% | 398,062 | -335.9 | 3,760,189 |
| VALPARAISO | PF | 10/01/2020 | N | None | AGG | 3,104,039 | 2,287,793 | -816,246 | 135.7% | 429,503 | -190.0 | 3,104,039 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| VALPARAISO | PF | 10/01/2017 | N | After | AGG | 2,602,756 | 1,792,493 | -633,724 | 145.2% | 430,057 | -147.4 | 2,426,217 |
| VENICE | F | 10/01/2021 | N | After | EAN | 33,725,542 | 48,242,470 | 16,568,904 | 69.9% | 1,657,253 | 999.8 | 31,673,566 |
| VENICE | F | 10/01/2020 | N | After | EAN | 28,285,554 | 46,425,987 | 17,228,505 | 60.9% | 1,836,132 | 938.3 | 29,197,482 |
| 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 | P | 10/01/2021 | N | None | EAN | 48,365,308 | 45,506,114 | 1,607,416 | 106.3% | 194,214 | 827.7 | 43,898,698 |
| VENICE | P | 10/01/2020 | N | After | EAN | 41,462,650 | 45,395,704 | 4,862,746 | 91.3% | 278,466 | 1,746.3 | 40,532,958 |
| 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 |
| VERO BEACH | F | 10/01/2021 | N | None | EAN | 7,994,577 | 7,109,398 | -171,745 | 112.5% | 0 | 0.0 | 7,281,143 |
| VERO BEACH | F | 10/01/2020 | N | After | EAN | 7,048,190 | 7,380,709 | 115,050 | 95.5% | 0 | 0.0 | 7,265,659 |
| 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 | G | 10/01/2021 | N | None | EAN | 112,867,961 | 113,634,746 | 11,553,957 | 99.3% | 0 | 0.0 | 102,080,789 |
| VERO BEACH | G | 10/01/2020 | N | None | EAN | 99,243,248 | 111,966,019 | 14,306,958 | 88.6% | 7,818,466 | 183.0 | 97,659,061 |
| 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 | P | 10/01/2021 | N | After | EAN | 54,540,489 | 53,698,162 | 3,738,827 | 101.6% | 3,676,196 | 101.7 | 49,959,335 |
| VERO BEACH | P | 10/01/2020 | N | After | EAN | 47,850,680 | 51,496,875 | 5,492,137 | 92.9% | 3,455,433 | 158.9 | 46,004,738 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| VERO BEACH | 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 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2021 | N | After | EAN | 20,540,857 | 18,728,368 | -122,354 | 109.7% | 1,238,893 | -9.9 | 18,850,722 |
| VILLAGE OF NORTH PALM BEACH | G | 10/01/2020 | N | After | FIL | 17,990,079 | 19,171,089 | 1,458,028 | 93.8% | 1,536,042 | 94.9 | 17,713,061 |
| 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 | PF | 10/01/2021 | N | After | EAN | 34,474,422 | 35,100,046 | 2,347,709 | 98.2% | 5,401,382 | 43.5 | 32,752,337 |
| VILLAGE OF NORTH PALM BEACH | PF | 10/01/2020 | N | After | EAN | 28,181,159 | 31,273,849 | 1,776,099 | 90.1% | 5,079,930 | 35.0 | 29,497,750 |
| 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 PALM SPRINGS | G | 10/01/2021 | N | None | EAN | 34,347,895 | 29,347,683 | -2,097,130 | 117.0% | 1,706,741 | -122.9 | 31,444,813 |
| VILLAGE OF PALM SPRINGS | G | 10/01/2020 | N | None | EAN | 29,082,299 | 28,334,905 | -421,587 | 102.6% | 1,718,430 | -24.5 | 28,756,492 |
| 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 | PF | 10/01/2021 | N | None | EAN | 42,298,547 | 37,277,158 | -795,460 | 113.5% | 1,385,117 | -57.4 | 38,072,618 |
| VILLAGE OF PALM SPRINGS | PF | 10/01/2020 | N | None | EAN | 35,217,022 | 35,321,447 | 742,138 | 99.7% | 1,654,766 | 44.9 | 34,579,309 |
| 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 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| VOLUSIA COUNTY (VOL) | F | 10/01/2021 | N | None | | 5,681,896 | 1,588,386 | -3,486,483 | 357.7% | 0 | 0.0 | 5,074,869 |
| 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 |
| WAUCHULA | GP | 10/01/2021 | N | None | FIL | 23,503,907 | 23,201,946 | 0 | 101.3% | 2,999,018 | 0.0 | 23,201,946 |
| WAUCHULA | GP | 10/01/2020 | N | None | FIL | 19,907,646 | 20,443,125 | 535,479 | 97.4% | 2,944,531 | 18.2 | 19,907,646 |
| 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 |
| WEST MANATEE FCD | F | 10/01/2021 | N | After | EAN | 27,036,196 | 23,353,205 | -1,071,032 | 115.8% | 3,314,945 | -32.3 | 24,424,237 |
| WEST MANATEE FCD | F | 10/01/2020 | N | After | EAN | 21,298,301 | 20,431,485 | -554,150 | 104.2% | 3,062,876 | -18.1 | 20,985,635 |
| 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 MELBOURNE | P | 10/01/2021 | N | After | EAN | 20,830,988 | 19,246,399 | 217,036 | 108.2% | 2,792,798 | 7.8 | 19,029,363 |
| WEST MELBOURNE | P | 10/01/2020 | N | After | EAN | 17,507,833 | 17,875,956 | 673,829 | 97.9% | 2,939,472 | 22.9 | 17,202,127 |
| 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 PALM BEACH | F | 09/30/2021 | N | After | EAN | 308,152,989 | 354,911,926 | 46,758,937 | 86.8% | 22,304,329 | 209.6 | 308,152,989 |
| WEST PALM BEACH | F | 09/30/2020 | N | None | EAN | 252,230,683 | 325,794,528 | 74,360,102 | 77.4% | 21,134,568 | 351.8 | 251,434,426 |
| 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 | G | 09/30/2021 | N | None | AGG | 51,366,242 | 43,900,727 | -7,465,515 | 117.0% | 778,218 | -959.3 | 51,366,242 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | G | 09/30/2020 | N | After | AGG | 45,778,034 | 43,996,313 | -1,781,721 | 104.0% | 970,523 | -183.6 | 45,778,034 |
| 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 | P | 09/30/2021 | N | After | EAN | 485,338,602 | 493,491,232 | 8,152,630 | 98.3% | 23,074,901 | 35.3 | 485,338,602 |
| WEST PALM BEACH | P | 09/30/2020 | N | After | EAN | 400,055,406 | 427,593,037 | 17,242,726 | 93.6% | 23,316,258 | 74.0 | 410,350,311 |
| 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 |
| WILLISTON | G | 10/01/2021 | N | None | AGG | 5,265,889 | 3,629,528 | -1,636,361 | 145.1% | 1,255,248 | -130.4 | 5,265,889 |
| WILLISTON | G | 10/01/2020 | N | None | AGG | 4,582,607 | 3,642,366 | -940,241 | 125.8% | 1,144,391 | -82.2 | 4,582,607 |
| WILLISTON | G | 10/01/2019 | N | None | AGG | 4,722,544 | 3,876,295 | -514,880 | 121.8% | 1,166,771 | -44.1 | 4,391,175 |
| 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 | P | 10/01/2021 | N | None | AGG | 3,067,916 | 2,356,489 | -711,427 | 130.2% | 440,525 | -161.5 | 3,067,916 |
| WILLISTON | P | 10/01/2020 | N | None | AGG | 2,584,162 | 2,406,296 | -177,866 | 107.4% | 514,896 | -34.5 | 2,584,162 |
| 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 |
| WILTON MANORS (VOL) | F | 10/01/2021 | N | None | EAN | 1,639,639 | 1,727,937 | 251,601 | 94.9% | 0 | 0.0 | 1,476,336 |
| WILTON MANORS (VOL) | F | 10/01/2020 | N | After | EAN | 1,354,673 | 1,660,223 | 351,424 | 81.6% | 0 | 0.0 | 1,308,799 |
| 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 [GP] | G | 10/01/2021 | N | After | EAN | 14,421,074 | 17,458,216 | 4,319,709 | 82.6% | 110,972 | 3,892.6 | 13,138,507 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | 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 | 10/01/2020 | N | None | EAN | 12,641,406 | 17,266,046 | 4,677,596 | 73.2% | 180,797 | 2,587.2 | 12,588,450 |
| 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 |
| 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] | P | 10/01/2021 | N | After | EAN | 17,744,389 | 21,481,741 | 5,397,111 | 82.6% | 239,277 | 2,255.6 | 16,084,630 |
| WILTON MANORS [GP] | P | 10/01/2020 | N | None | EAN | 14,996,607 | 20,951,111 | 6,004,290 | 71.6% | 224,779 | 2,671.2 | 14,946,821 |
| 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 |
| WINTER GARDEN | G | 10/01/2021 | N | After | EAN | 37,746,261 | 39,769,843 | 4,807,318 | 94.9% | 9,521,836 | 50.5 | 34,962,525 |
| WINTER GARDEN | G | 10/01/2020 | N | After | EAN | 32,158,659 | 37,381,496 | 5,024,537 | 86.0% | 9,617,825 | 52.2 | 32,356,959 |
| 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 | PF | 10/01/2021 | N | After | EAN | 59,177,861 | 54,733,872 | 960,013 | 108.1% | 9,678,865 | 9.9 | 53,773,859 |
| WINTER GARDEN | PF | 10/01/2020 | N | After | EAN | 48,904,839 | 47,807,364 | -237,299 | 102.3% | 9,404,463 | -2.5 | 48,044,663 |
| 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 HAVEN | F | 10/01/2021 | N | None | EAN | 41,727,658 | 44,133,222 | 4,545,095 | 94.5% | 4,043,968 | 112.4 | 39,588,127 |
| WINTER HAVEN | F | 10/01/2020 | N | After | EAN | 35,029,693 | 42,425,114 | 5,769,505 | 82.6% | 4,100,189 | 140.7 | 36,655,609 |
| 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 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| WINTER HAVEN | F | 10/01/2017 | N | None | EAN | 30,230,720 | 35,806,875 | 6,108,792 | 84.4% | 3,899,532 | 156.7 | 29,698,083 |
| WINTER HAVEN | G | 10/01/2021 | N | After | EAN | 82,090,657 | 94,580,797 | 16,137,955 | 86.8% | 6,733,888 | 239.7 | 78,442,842 |
| WINTER HAVEN | G | 10/01/2020 | N | After | EAN | 72,911,978 | 90,445,062 | 13,371,897 | 80.6% | 7,532,095 | 177.5 | 77,073,165 |
| 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 |
| 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 | P | 10/01/2021 | N | None | EAN | 40,899,168 | 42,382,357 | 3,121,907 | 96.5% | 4,496,681 | 69.4 | 39,260,450 |
| WINTER HAVEN | P | 10/01/2020 | N | After | EAN | 37,078,995 | 41,557,762 | 3,723,778 | 89.2% | 4,076,359 | 91.4 | 37,833,984 |
| 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 PARK | F | 10/01/2021 | N | None | EAN | 74,186,284 | 71,854,880 | 3,468,188 | 103.2% | 4,816,227 | 72.0 | 68,386,692 |
| WINTER PARK | F | 10/01/2020 | N | None | EAN | 64,642,776 | 71,056,715 | 6,287,871 | 91.0% | 4,959,030 | 126.8 | 64,768,844 |
| 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 | P | 10/01/2021 | N | None | EAN | 69,770,663 | 73,603,961 | 9,708,046 | 94.8% | 5,561,786 | 174.6 | 63,895,915 |
| WINTER PARK | P | 10/01/2020 | N | None | EAN | 58,745,635 | 70,951,766 | 11,799,773 | 82.8% | 4,715,886 | 250.2 | 59,151,993 |
| WINTER PARK | P | 10/01/2019 | N | After | 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 SPRINGS | GPF | 10/01/2021 | N | None | EAN | 72,453,381 | 68,716,372 | 3,997,920 | 105.4% | 4,081,949 | 97.9 | 64,718,452 |
| WINTER SPRINGS | GPF | 10/01/2020 | N | None | EAN | 58,544,989 | 67,328,099 | 8,398,643 | 87.0% | 4,236,443 | 198.3 | 58,929,456 |

APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2022

| City or District | TYP SYS | Valuation Date | REV | Plan Change | Funding Method | Total Market Assets | AAL | UAAL | Funded Ratio Pct | Covered Payroll | UAAL as Pct of Covd Pay | Total Actuarial Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| WINTER SPRINGS | GPF | 10/01/2019 | N | None | EAN | 54,713,697 | 64,659,208 | 9,900,062 | 84.6% | 4,325,321 | 228.9 | 54,759,146 |
| 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 |

APPENDIX H

CHAPTER 112.664(1) SUMMARY

| Headings | Information Provided |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 | <p>112.664(1)(a) – uses RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale BB. *</p> <p>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. *</p> <p>Valuation Basis – same assumptions used in plan’s valuation.</p> |
| Discount Rate | Rate used to discount the liabilities. Same as assumed rate of return on assets. In some cases where there was a change in discount rate, the Net Pension Liability may have been calculated with the discount rate prior to the change. |
| 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 |
| <p>* 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.</p> | |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| ALACHUA COUNTY LIBRARY | 112.664(1)(a) | 6.75% | 37,087,508 | 35,156,008 | 1,931,500 | 38.08 | 680,644 | 40.47 |
| General | 112.664(1)(b) | 4.75% | 46,427,310 | 35,156,008 | 11,271,302 | 20.17 | 1,188,126 | 70.64 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 38.08 | 680,644 | 40.47 |
| ALACHUA COUNTY SCHOOL BOARD | 112.664(1)(a) | 6.50% | 7,424,289 | 4,648,980 | 2,775,309 | 8.58 | 892,366 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 4.50% | 8,675,001 | 4,648,980 | 4,026,021 | 7.83 | 1,018,978 | 0.00 |
| 7/1/2020 | Valuation Basis | 6.50% | N/A | N/A | N/A | 8.58 | 892,366 | 0.00 |
| ALTAMONTE SPRINGS | 112.664(1)(a) | 7.25% | 31,919,530 | 42,893,091 | -10,973,561 | 39.85 | 1,520,816 | 11.24 |
| General | 112.664(1)(b) | 5.25% | 46,035,837 | 42,893,091 | 3,142,746 | 30.49 | 2,831,670 | 21.76 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 39.85 | 1,594,829 | 11.79 |
| ALTAMONTE SPRINGS | 112.664(1)(a) | 7.25% | 38,454,330 | 37,927,001 | 527,329 | 33.42 | 1,736,039 | 26.76 |
| Police | 112.664(1)(b) | 5.25% | 60,673,834 | 37,927,001 | 22,746,833 | 25.12 | 4,380,627 | 67.54 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 33.42 | 1,736,039 | 26.76 |
| APOPKA | 112.664(1)(a) | 7.00% | 63,239,004 | 58,809,519 | 4,429,485 | 22.66 | 2,893,950 | 35.81 |
| Fire | 112.664(1)(b) | 5.00% | 81,624,603 | 58,809,519 | 22,815,084 | 18.43 | 5,892,757 | 72.92 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.66 | 2,893,950 | 35.81 |
| APOPKA | 112.664(1)(a) | 7.00% | 71,189,078 | 69,628,131 | 1,560,947 | 26.76 | 2,209,237 | 16.81 |
| General | 112.664(1)(b) | 5.00% | 91,621,939 | 69,628,131 | 21,993,808 | 20.01 | 7,477,840 | 56.90 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 26.76 | 2,209,237 | 16.81 |
| APOPKA | 112.664(1)(a) | 7.00% | 76,718,881 | 76,318,379 | 400,502 | 24.73 | 2,573,494 | 38.08 |
| Police | 112.664(1)(b) | 5.00% | 98,243,365 | 76,318,379 | 21,924,986 | 18.95 | 8,227,631 | 121.76 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.73 | 2,573,494 | 38.08 |
| ARCADIA | 112.664(1)(a) | 6.00% | 4,246,427 | 3,979,439 | 266,988 | 42.92 | 280,947 | 22.15 |
| General | 112.664(1)(b) | 4.00% | 5,425,612 | 3,979,439 | 1,446,173 | 22.50 | 448,362 | 35.34 |
| 1/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 42.92 | 280,947 | 22.15 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| ARCADIA | 112.664(1)(a) | 6.50% | 12,286,571 | 12,063,784 | 222,787 | 99.99 | 313,774 | 36.11 |
| Police And Fire | 112.664(1)(b) | 4.50% | 15,304,231 | 12,063,784 | 3,240,447 | 23.72 | 576,309 | 66.33 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 313,774 | 36.11 |
| ATLANTIC BEACH | 112.664(1)(a) | 6.75% | 24,901,187 | 26,496,836 | -1,595,649 | 99.99 | 935,954 | 65.54 |
| General | 112.664(1)(b) | 4.75% | 30,418,632 | 26,496,836 | 3,921,796 | 27.00 | 1,806,331 | 126.48 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 935,954 | 65.54 |
| ATLANTIC BEACH | 112.664(1)(a) | 6.75% | 16,284,898 | 16,635,264 | -350,366 | 99.99 | 656,077 | 30.34 |
| Police | 112.664(1)(b) | 4.75% | 20,451,895 | 16,635,264 | 3,816,631 | 29.08 | 1,091,421 | 50.47 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 656,077 | 30.34 |
| ATLANTIS | 112.664(1)(a) | 7.69% | 1,246,795 | 1,351,302 | -104,507 | 99.99 | 8,756 | 999.99 |
| Police | 112.664(1)(b) | 5.69% | 1,364,819 | 1,351,302 | 13,517 | 21.15 | 21,788 | 999.99 |
| 10/1/2020 | Valuation Basis | 7.69% | N/A | N/A | N/A | 99.99 | 8,756 | 999.99 |
| AUBURNDALE | 112.664(1)(a) | 7.50% | 10,676,894 | 10,011,315 | 665,579 | 99.99 | 504,660 | 40.60 |
| Fire | 112.664(1)(b) | 5.50% | 13,543,569 | 10,011,315 | 3,532,254 | 24.88 | 797,365 | 64.10 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 504,660 | 40.60 |
| AUBURNDALE | 112.664(1)(a) | 7.25% | 28,121,172 | 26,058,386 | 2,062,786 | 36.24 | 1,273,115 | 107.90 |
| General | 112.664(1)(b) | 5.25% | 34,521,555 | 26,058,386 | 8,463,169 | 19.41 | 1,750,993 | 148.40 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 36.24 | 1,273,115 | 107.90 |
| AUBURNDALE | 112.664(1)(a) | 7.50% | 17,104,346 | 17,270,872 | -166,526 | 99.99 | 632,992 | 33.50 |
| Police | 112.664(1)(b) | 5.50% | 21,744,896 | 17,270,872 | 4,474,024 | 27.48 | 1,104,555 | 58.50 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 632,992 | 33.50 |
| AVENTURA | 112.664(1)(a) | 7.25% | 64,473,480 | 55,578,492 | 8,894,988 | 30.90 | 3,310,455 | 39.21 |
| Police | 112.664(1)(b) | 5.25% | 83,822,666 | 55,578,492 | 28,244,174 | 20.43 | 5,672,424 | 67.18 |
| 10/1/2020 | Valuation Basis | 7.25% | N/A | N/A | N/A | 30.90 | 3,310,455 | 39.21 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| AVON PARK | 112.664(1)(a) | 7.00% | 8,605,588 | 8,455,137 | 150,451 | 99.99 | 419,636 | 43.20 |
| Fire | 112.664(1)(b) | 5.00% | 10,951,267 | 8,455,137 | 2,496,130 | 31.28 | 715,371 | 73.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 419,636 | 43.20 |
| AVON PARK | 112.664(1)(a) | 7.00% | 7,126,553 | 7,236,394 | -109,841 | 99.99 | 109,072 | 999.99 |
| Police | 112.664(1)(b) | 5.00% | 9,227,200 | 7,236,394 | 1,990,806 | 23.38 | 239,898 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 109,072 | 999.99 |
| BAL HARBOUR VILLAGE | 112.664(1)(a) | 5.75% | 22,881,309 | 19,706,163 | 3,175,146 | 25.00 | 1,699,898 | 59.24 |
| General | 112.664(1)(b) | 3.75% | 27,770,624 | 19,706,163 | 8,064,461 | 21.75 | 2,272,138 | 79.18 |
| 10/1/2021 | Valuation Basis | 5.75% | N/A | N/A | N/A | 25.00 | 1,699,898 | 59.24 |
| BAL HARBOUR VILLAGE | 112.664(1)(a) | 7.00% | 33,317,824 | 30,973,775 | 2,344,049 | 32.33 | 1,559,006 | 79.90 |
| Police | 112.664(1)(b) | 5.00% | 42,037,484 | 30,973,775 | 11,063,709 | 20.16 | 2,292,811 | 117.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 32.33 | 1,559,006 | 79.90 |
| BARTOW | 112.664(1)(a) | 7.25% | 14,060,199 | 14,325,970 | -265,771 | 99.99 | 409,672 | 43.20 |
| Fire | 112.664(1)(b) | 5.25% | 17,753,972 | 14,325,970 | 3,428,002 | 26.36 | 794,915 | 83.70 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 409,672 | 43.20 |
| BARTOW | 112.664(1)(a) | 7.25% | 43,700,565 | 40,219,461 | 3,481,104 | 99.99 | 1,986,873 | 23.20 |
| General | 112.664(1)(b) | 5.25% | 54,864,129 | 40,219,461 | 14,644,668 | 23.13 | 3,160,492 | 37.00 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,986,873 | 23.20 |
| BARTOW | 112.664(1)(a) | 7.50% | 24,717,105 | 25,448,347 | -731,242 | 99.99 | 790,965 | 35.80 |
| Police | 112.664(1)(b) | 5.50% | 31,175,974 | 25,448,347 | 5,727,627 | 24.81 | 1,506,960 | 68.50 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 790,965 | 35.80 |
| BAY HARBOR ISLANDS | 112.664(1)(a) | 7.96% | 20,710,418 | 25,478,156 | -4,767,738 | 99.99 | 288,038 | 6.53 |
| General | 112.664(1)(b) | 5.96% | 22,390,735 | 25,478,156 | -3,087,421 | 99.99 | 741,541 | 16.82 |
| 10/1/2021 | Valuation Basis | 7.96% | N/A | N/A | N/A | 99.99 | 427,162 | 9.69 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| BAY HARBOR ISLANDS | 112.664(1)(a) | 7.96% | 20,710,418 | 25,478,156 | -4,767,738 | 99.99 | 288,038 | 6.53 |
| Police | 112.664(1)(b) | 5.96% | 22,390,735 | 25,478,156 | -3,087,421 | 99.99 | 741,541 | 16.82 |
| 10/1/2021 | Valuation Basis | 7.96% | N/A | N/A | N/A | 99.99 | 427,162 | 9.69 |
| BAY MEDICAL CENTER | 112.664(1)(a) | 7.25% | 114,946,161 | 114,064,007 | 882,154 | 99.99 | 13,163 | 0.00 |
| General | 112.664(1)(b) | 5.25% | 137,884,041 | 114,064,007 | 23,820,034 | 18.67 | 2,261,352 | 0.00 |
| 1/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 13,163 | 0.00 |
| BELLE GLADE | 112.664(1)(a) | 6.50% | 18,340,213 | 25,285,882 | -6,945,669 | 99.99 | 34,622 | 1.10 |
| General | 112.664(1)(b) | 4.50% | 23,025,703 | 25,285,882 | -2,260,179 | 99.99 | 436,237 | 13.84 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 34,622 | 1.10 |
| BELLE GLADE (RETIRED) | 112.664(1)(a) | 5.00% | 4,463,315 | 7,178,423 | -2,715,108 | 99.99 | 0 | 0.00 |
| Police And Fire | 112.664(1)(b) | 3.00% | 5,159,961 | 7,178,423 | -2,018,462 | 99.99 | 0 | 0.00 |
| 10/1/2021 | 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) | 7.30% | 5,624,941 | 5,603,957 | 20,984 | 99.99 | 381,859 | 38.00 |
| Police | 112.664(1)(b) | 5.30% | 6,796,514 | 5,603,957 | 1,192,557 | 21.40 | 527,040 | 52.60 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 99.99 | 381,859 | 38.00 |
| BELLEVIEW | 112.664(1)(a) | 7.50% | 4,845,628 | 5,214,979 | -369,351 | 99.99 | 157,385 | 23.10 |
| Police | 112.664(1)(b) | 5.50% | 6,070,365 | 5,214,979 | 855,386 | 36.50 | 299,495 | 43.70 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 157,385 | 23.10 |
| BOCA GRANDE FCD | 112.664(1)(a) | 6.35% | 16,036,813 | 14,525,344 | 1,511,469 | 99.99 | 845,239 | 45.50 |
| Fire | 112.664(1)(b) | 4.35% | 22,160,633 | 14,525,344 | 7,635,289 | 31.73 | 1,563,110 | 84.20 |
| 10/1/2021 | Valuation Basis | 6.35% | N/A | N/A | N/A | 99.99 | 845,239 | 45.50 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| BOCA RATON | 112.664(1)(a) | 7.70% | 254,855,872 | 269,026,854 | -14,170,982 | 99.99 | 4,137,893 | 12.25 |
| General | 112.664(1)(b) | 5.70% | 308,323,390 | 269,026,854 | 39,296,536 | 26.07 | 8,521,291 | 25.22 |
| 10/1/2021 | Valuation Basis | 7.70% | N/A | N/A | N/A | 99.99 | 4,137,893 | 12.25 |
| BOCA RATON | 112.664(1)(a) | 7.70% | 619,529,377 | 511,094,798 | 108,434,579 | 25.61 | 28,577,040 | 67.25 |
| Police And Fire | 112.664(1)(b) | 5.70% | 796,588,267 | 511,094,798 | 285,493,469 | 18.74 | 43,897,100 | 103.29 |
| 10/1/2021 | Valuation Basis | 7.70% | N/A | N/A | N/A | 25.61 | 28,577,040 | 67.25 |
| BOCA RATON EXECUTIVE | 112.664(1)(a) | 7.15% | 74,112,229 | 64,390,483 | 9,721,746 | 27.08 | 3,014,454 | 52.46 |
| General | 112.664(1)(b) | 5.15% | 93,527,686 | 64,390,483 | 29,137,203 | 18.83 | 4,540,373 | 79.02 |
| 10/1/2021 | Valuation Basis | 7.15% | N/A | N/A | N/A | 27.08 | 3,014,454 | 52.46 |
| BOCA RATON HOUSING | 112.664(1)(a) | 7.50% | 2,465,127 | 3,355,161 | -890,034 | 33.47 | 58,071 | 8.20 |
| General | 112.664(1)(b) | 5.50% | 3,081,816 | 3,355,161 | -273,345 | 24.46 | 191,978 | 27.10 |
| 10/1/2019 | Valuation Basis | 7.50% | N/A | N/A | N/A | 30.35 | 97,043 | 13.70 |
| BONITA SPRINGS FCD | 112.664(1)(a) | 7.50% | 115,051,542 | 98,637,045 | 16,414,497 | 56.40 | 5,966,572 | 61.20 |
| Fire | 112.664(1)(b) | 5.50% | 148,235,250 | 98,637,045 | 49,598,205 | 22.35 | 9,638,513 | 98.90 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 56.40 | 5,966,572 | 61.20 |
| BONITA SPRINGS FCD | 112.664(1)(a) | 7.40% | 4,686,742 | 4,243,892 | 442,850 | 99.99 | 256,548 | 26.60 |
| General | 112.664(1)(b) | 5.40% | 5,954,027 | 4,243,892 | 1,710,135 | 21.64 | 420,615 | 43.70 |
| 10/1/2020 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 256,548 | 26.60 |
| BOYNTON BEACH | 112.664(1)(a) | 7.35% | 186,003,933 | 164,883,145 | 21,120,788 | 28.50 | 8,212,515 | 68.42 |
| Fire | 112.664(1)(b) | 5.35% | 230,531,420 | 164,883,145 | 65,648,275 | 19.58 | 12,843,308 | 107.00 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 28.50 | 8,212,515 | 68.42 |
| BOYNTON BEACH | 112.664(1)(a) | 7.08% | 208,849,627 | 194,072,809 | 14,776,818 | 32.08 | 8,913,120 | 35.08 |
| General | 112.664(1)(b) | 5.08% | 254,148,274 | 194,072,809 | 60,075,465 | 19.50 | 14,563,854 | 57.32 |
| 10/1/2020 | Valuation Basis | 7.08% | N/A | N/A | N/A | 32.08 | 8,913,120 | 35.08 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| BOYNTON BEACH | 112.664(1)(a) | 7.00% | 173,112,174 | 132,894,569 | 40,217,605 | 18.42 | 8,513,671 | 65.31 |
| Police | 112.664(1)(b) | 5.00% | 212,895,411 | 132,894,569 | 80,000,842 | 14.75 | 12,646,015 | 97.01 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 18.42 | 8,513,671 | 65.31 |
| BRADENTON | 112.664(1)(a) | 7.00% | 72,744,915 | 76,017,254 | -3,272,339 | 99.99 | 2,425,092 | 44.30 |
| Fire | 112.664(1)(b) | 5.00% | 92,809,281 | 76,017,254 | 16,792,027 | 28.43 | 4,839,449 | 88.50 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 2,425,092 | 44.30 |
| BRADENTON | 112.664(1)(a) | 7.35% | 101,308,615 | 96,830,323 | 4,478,292 | 99.99 | 3,426,730 | 40.65 |
| Police | 112.664(1)(b) | 5.35% | 130,272,829 | 96,830,323 | 33,442,506 | 26.67 | 6,149,568 | 72.95 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 99.99 | 3,426,730 | 40.65 |
| BROOKSVILLE | 112.664(1)(a) | 7.55% | 7,894,900 | 8,650,540 | -755,640 | 99.99 | 257,896 | 28.10 |
| Fire | 112.664(1)(b) | 5.55% | 9,826,857 | 8,650,540 | 1,176,317 | 28.68 | 466,989 | 50.90 |
| 10/1/2021 | Valuation Basis | 7.55% | N/A | N/A | N/A | 99.99 | 257,896 | 28.10 |
| BROOKSVILLE | 112.664(1)(a) | 7.25% | 5,481,411 | 7,288,231 | -1,806,820 | 99.99 | 95,061 | 999.99 |
| Police | 112.664(1)(b) | 5.25% | 7,159,911 | 7,288,231 | -128,320 | 99.99 | 92,415 | 999.99 |
| 10/1/2019 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 95,061 | 999.99 |
| BUSHNELL | 112.664(1)(a) | 7.50% | 4,604,907 | 5,087,140 | -482,233 | 99.99 | 82,547 | 11.60 |
| General | 112.664(1)(b) | 5.50% | 6,424,027 | 5,087,140 | 1,336,887 | 99.99 | 229,964 | 32.00 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 82,547 | 11.60 |
| CAPE CORAL | 112.664(1)(a) | 7.00% | 279,628,835 | 253,172,912 | 26,455,923 | 38.26 | 12,991,369 | 57.80 |
| Fire | 112.664(1)(b) | 5.00% | 365,634,326 | 253,172,912 | 112,461,414 | 23.23 | 23,458,423 | 104.40 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 38.26 | 12,991,369 | 57.80 |
| CAPE CORAL | 112.664(1)(a) | 6.85% | 461,020,695 | 413,899,705 | 47,120,990 | 99.99 | 21,601,388 | 37.50 |
| General | 112.664(1)(b) | 4.85% | 590,056,071 | 413,899,705 | 176,156,366 | 22.91 | 34,942,050 | 60.60 |
| 10/1/2021 | Valuation Basis | 6.85% | N/A | N/A | N/A | 99.99 | 21,601,388 | 37.50 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| CAPE CORAL | 112.664(1)(a) | 7.00% | 261,131,977 | 246,200,959 | 14,931,018 | 39.09 | 12,970,960 | 53.30 |
| Police | 112.664(1)(b) | 5.00% | 336,627,195 | 246,200,959 | 90,426,236 | 22.99 | 22,119,366 | 91.00 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 39.09 | 12,970,960 | 53.30 |
| CASSELBERRY | 112.664(1)(a) | 7.30% | 34,836,042 | 38,482,257 | -3,646,215 | 99.99 | 1,406,871 | 27.30 |
| Police And Fire | 112.664(1)(b) | 5.30% | 48,204,683 | 38,482,257 | 9,722,426 | 48.38 | 3,098,258 | 60.20 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 99.99 | 1,406,871 | 27.30 |
| CHATTAHOOCHEE | 112.664(1)(a) | 4.00% | 529,676 | 507,963 | 21,713 | 24.17 | 32,162 | 45.36 |
| Fire | 112.664(1)(b) | 2.00% | 679,391 | 507,963 | 171,428 | 17.67 | 64,508 | 90.98 |
| 10/1/2019 | Valuation Basis | 4.00% | N/A | N/A | N/A | 24.17 | 32,162 | 45.36 |
| CLEARWATER | 112.664(1)(a) | 2.50% | 2,169,234 | 3,481,098 | -1,311,864 | 99.99 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 0.00% | 2,480,373 | 3,481,098 | -1,000,725 | 99.99 | 0 | 0.00 |
| 10/1/2020 | Valuation Basis | 2.50% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| CLEARWATER | 112.664(1)(a) | 6.55% | 1,015,824,891 | 1,132,560,858 | -116,735,967 | 99.99 | 19,584,997 | 21.12 |
| General Police And Fire | 112.664(1)(b) | 4.55% | 1,297,911,130 | 1,132,560,858 | 165,350,272 | 99.99 | 44,966,178 | 48.49 |
| 1/1/2021 | Valuation Basis | 6.55% | N/A | N/A | N/A | 99.99 | 19,584,997 | 21.12 |
| CLERMONT | 112.664(1)(a) | 7.00% | 23,945,925 | 29,191,362 | -5,245,437 | 30.09 | 1,029,480 | 18.28 |
| Fire | 112.664(1)(b) | 5.00% | 31,706,162 | 29,191,362 | 2,514,800 | 21.69 | 3,244,485 | 57.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 30.09 | 1,039,304 | 18.45 |
| CLERMONT | 112.664(1)(a) | 7.00% | 23,201,294 | 28,764,225 | -5,562,931 | 29.57 | 868,376 | 16.26 |
| Police | 112.664(1)(b) | 5.00% | 30,631,901 | 28,764,225 | 1,867,676 | 22.05 | 2,607,526 | 48.81 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 29.57 | 868,376 | 16.26 |
| CLERMONT (RETIRED) | 112.664(1)(a) | 7.00% | 267,261 | 273,580 | -6,319 | 99.99 | 5,582 | 0.00 |
| General | 112.664(1)(b) | 5.00% | 296,337 | 273,580 | 22,757 | 15.87 | 10,091 | 0.00 |
| 10/1/2020 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 5,582 | 0.00 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| 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) | 7.15% | 31,808,367 | 27,548,038 | 4,260,329 | 28.43 | 1,586,686 | 68.46 |
| Fire | 112.664(1)(b) | 5.15% | 40,646,389 | 27,548,038 | 13,098,351 | 19.59 | 2,487,354 | 107.33 |
| 10/1/2021 | Valuation Basis | 7.15% | N/A | N/A | N/A | 28.43 | 1,586,686 | 68.46 |
| COCOA | 112.664(1)(a) | 6.70% | 15,455,640 | 16,232,820 | -777,180 | 99.99 | 64,269 | 999.99 |
| General | 112.664(1)(b) | 4.70% | 18,890,283 | 16,232,820 | 2,657,463 | 25.18 | 236,573 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.70% | N/A | N/A | N/A | 99.99 | 64,269 | 999.99 |
| COCOA | 112.664(1)(a) | 7.25% | 37,345,945 | 39,321,429 | -1,975,484 | 99.99 | 1,002,442 | 28.20 |
| Police | 112.664(1)(b) | 5.25% | 48,425,356 | 39,321,429 | 9,103,927 | 28.40 | 2,137,130 | 60.20 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,002,442 | 28.20 |
| COCOA BEACH | 112.664(1)(a) | 7.40% | 19,101,565 | 19,899,141 | -797,576 | 99.99 | 680,360 | 36.37 |
| Fire | 112.664(1)(b) | 5.40% | 23,720,543 | 19,899,141 | 3,821,402 | 27.28 | 1,166,339 | 62.35 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 680,360 | 36.37 |
| COCOA BEACH | 112.664(1)(a) | 7.25% | 30,822,284 | 34,985,330 | -4,163,046 | 38.55 | 681,009 | 11.42 |
| General | 112.664(1)(b) | 5.25% | 37,979,306 | 34,985,330 | 2,993,976 | 38.55 | 1,529,352 | 25.66 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 681,009 | 11.42 |
| COCOA BEACH | 112.664(1)(a) | 7.40% | 20,389,156 | 19,640,776 | 748,380 | 99.99 | 752,702 | 34.36 |
| Police | 112.664(1)(b) | 5.40% | 25,634,418 | 19,640,776 | 5,993,642 | 22.63 | 1,248,393 | 56.99 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 752,702 | 34.36 |
| COOPER CITY | 112.664(1)(a) | 6.25% | 27,217,005 | 26,986,305 | 230,700 | 34.50 | 527,686 | 0.00 |
| Fire | 112.664(1)(b) | 4.25% | 33,483,772 | 26,986,305 | 6,497,467 | 19.92 | 1,278,080 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.25% | N/A | N/A | N/A | 34.50 | 527,686 | 0.00 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| COOPER CITY | 112.664(1)(a) | 6.50% | 42,913,036 | 44,192,133 | -1,279,097 | 99.99 | 718,604 | 29.58 |
| General | 112.664(1)(b) | 4.50% | 52,626,066 | 44,192,133 | 8,433,933 | 23.50 | 2,091,287 | 86.08 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 718,604 | 29.58 |
| COOPER CITY | 112.664(1)(a) | 6.60% | 35,409,702 | 37,974,122 | -2,564,420 | 38.08 | 992,654 | 631.88 |
| Police | 112.664(1)(b) | 4.60% | 41,799,949 | 37,974,122 | 3,825,827 | 19.75 | 2,603,239 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.60% | N/A | N/A | N/A | 38.08 | 992,655 | 631.88 |
| COOPER CITY - MANAGEMENT | 112.664(1)(a) | 7.00% | 4,909,908 | 5,041,400 | -131,492 | 99.99 | 0 | 0.00 |
| General Police And Fire | 112.664(1)(b) | 5.00% | 5,892,240 | 5,041,400 | 850,840 | 19.30 | 114,005 | 0.00 |
| 10/1/2020 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 112,517 | 0.00 |
| CORAL GABLES | 112.664(1)(a) | 7.25% | 606,158,695 | 499,267,701 | 106,890,994 | 19.17 | 27,428,268 | 60.57 |
| General Police And Fire | 112.664(1)(b) | 5.25% | 734,555,450 | 499,267,701 | 235,287,749 | 14.83 | 39,109,592 | 86.36 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 19.17 | 27,428,268 | 60.57 |
| CORAL SPRINGS | 112.664(1)(a) | 7.25% | 119,159,973 | 154,687,710 | -35,527,737 | 99.99 | 4,030,388 | 27.20 |
| Fire | 112.664(1)(b) | 5.25% | 154,304,345 | 154,687,710 | -383,365 | 99.99 | 7,453,116 | 50.40 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 4,030,388 | 27.20 |
| CORAL SPRINGS | 112.664(1)(a) | 6.00% | 9,594,097 | 9,334,108 | 259,989 | 25.17 | 597,101 | 999.99 |
| General | 112.664(1)(b) | 4.00% | 11,407,922 | 9,334,108 | 2,073,814 | 16.58 | 1,014,580 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 25.17 | 597,101 | 999.99 |
| CORAL SPRINGS | 112.664(1)(a) | 7.50% | 316,198,062 | 301,916,603 | 14,281,459 | 99.99 | 11,865,787 | 67.77 |
| Police | 112.664(1)(b) | 5.50% | 400,958,018 | 301,916,603 | 99,041,415 | 39.01 | 14,217,489 | 81.20 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 12,401,055 | 70.83 |
| CRESCENT CITY | 112.664(1)(a) | 6.50% | 431,248 | 700,376 | -269,128 | 99.99 | 7,936 | 14.89 |
| Fire | 112.664(1)(b) | 4.50% | 562,132 | 700,376 | -138,244 | 99.99 | 7,936 | 14.89 |
| 10/1/2020 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 7,936 | 14.89 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| CRESCENT CITY | 112.664(1)(a) | 7.00% | 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) | 7.00% | 24,447,463 | 24,618,572 | -171,109 | 99.99 | 1,141,548 | 20.00 |
| General | 112.664(1)(b) | 5.00% | 31,443,074 | 24,618,572 | 6,824,502 | 33.06 | 1,914,641 | 33.50 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,141,548 | 20.00 |
| CRESTVIEW | 112.664(1)(a) | 7.00% | 27,375,803 | 26,916,864 | 458,939 | 99.99 | 1,260,462 | 24.60 |
| Police And Fire | 112.664(1)(b) | 5.00% | 35,605,532 | 26,916,864 | 8,688,668 | 43.41 | 2,193,520 | 42.70 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,260,462 | 24.60 |
| DADE CITY | 112.664(1)(a) | 7.00% | 7,714,642 | 7,571,802 | 142,840 | 38.17 | 207,654 | 118.90 |
| Fire | 112.664(1)(b) | 5.00% | 9,292,664 | 7,571,802 | 1,720,862 | 19.55 | 327,112 | 187.20 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 38.17 | 207,654 | 118.90 |
| DADE CITY | 112.664(1)(a) | 7.00% | 11,350,799 | 12,987,082 | -1,636,283 | 99.99 | 345,518 | 31.80 |
| Police | 112.664(1)(b) | 5.00% | 14,590,277 | 12,987,082 | 1,603,195 | 40.14 | 707,355 | 65.20 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 345,518 | 31.80 |
| DANIA BEACH | 112.664(1)(a) | 6.40% | 29,109,787 | 29,704,839 | -595,052 | 99.99 | 1,207,026 | 156.43 |
| General | 112.664(1)(b) | 4.40% | 35,464,761 | 29,704,839 | 5,759,922 | 21.42 | 2,075,988 | 269.05 |
| 10/1/2021 | Valuation Basis | 6.40% | N/A | N/A | N/A | 99.99 | 1,207,026 | 156.43 |
| DANIA BEACH [PF] | 112.664(1)(a) | 6.75% | 74,985,754 | 71,133,752 | 3,852,002 | 25.75 | 1,212,331 | 84.53 |
| Fire | 112.664(1)(b) | 4.75% | 92,744,221 | 71,133,752 | 21,610,469 | 17.92 | 3,886,317 | 270.98 |
| 10/1/2020 | Valuation Basis | 6.75% | N/A | N/A | N/A | 25.75 | 1,212,331 | 84.53 |
| DANIA BEACH [PF] | 112.664(1)(a) | 6.75% | 74,985,754 | 71,133,752 | 3,852,002 | 25.75 | 1,212,331 | 84.53 |
| Police | 112.664(1)(b) | 4.75% | 92,744,221 | 71,133,752 | 21,610,469 | 17.92 | 3,886,317 | 270.98 |
| 10/1/2020 | Valuation Basis | 6.75% | N/A | N/A | N/A | 25.75 | 1,212,331 | 84.53 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| DAVENPORT | 112.664(1)(a) | 7.50% | 663,712 | 785,430 | -121,718 | 99.99 | 300,339 | 17.50 |
| General | 112.664(1)(b) | 5.50% | 894,989 | 785,430 | 109,559 | 99.99 | 414,981 | 24.30 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 300,339 | 17.50 |
| DAVENPORT | 112.664(1)(a) | 7.50% | 1,104,811 | 1,095,526 | 9,285 | 99.99 | 290,399 | 21.60 |
| Police And Fire | 112.664(1)(b) | 5.50% | 1,530,570 | 1,095,526 | 435,044 | 99.99 | 439,481 | 32.80 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 290,399 | 21.60 |
| DAVIE | 112.664(1)(a) | 7.15% | 172,390,862 | 164,372,725 | 8,018,137 | 99.99 | 7,851,452 | 48.69 |
| Fire | 112.664(1)(b) | 5.15% | 214,307,620 | 164,372,725 | 49,934,895 | 24.92 | 13,430,400 | 83.29 |
| 10/1/2021 | Valuation Basis | 7.15% | N/A | N/A | N/A | 99.99 | 7,851,452 | 48.69 |
| DAVIE | 112.664(1)(a) | 6.95% | 243,789,187 | 228,757,704 | 15,031,483 | 39.15 | 8,424,837 | 53.82 |
| Police | 112.664(1)(b) | 4.95% | 309,028,121 | 228,757,704 | 80,270,417 | 21.54 | 16,067,397 | 102.64 |
| 10/1/2021 | Valuation Basis | 6.95% | N/A | N/A | N/A | 39.15 | 8,424,837 | 53.82 |
| DAVIE - GENERAL & MGMT | 112.664(1)(a) | 7.00% | 93,010,159 | 105,574,359 | -12,564,200 | 39.82 | 2,900,431 | 13.55 |
| General | 112.664(1)(b) | 5.00% | 123,926,770 | 105,574,359 | 18,352,411 | 25.68 | 8,501,110 | 39.72 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 39.82 | 2,900,431 | 13.55 |
| DAYTONA BEACH | 112.664(1)(a) | 7.50% | 274,973,584 | 239,617,605 | 35,355,979 | 25.62 | 11,488,546 | 57.40 |
| Police And Fire | 112.664(1)(b) | 5.50% | 342,544,173 | 239,617,605 | 102,926,568 | 17.81 | 17,415,021 | 86.90 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.62 | 11,488,546 | 57.40 |
| DEERFIELD BEACH | 112.664(1)(a) | 7.25% | 175,098,914 | 156,391,448 | 18,707,466 | 19.23 | 8,196,154 | 96.67 |
| Fire | 112.664(1)(b) | 5.25% | 215,372,003 | 156,391,448 | 58,980,555 | 14.65 | 13,278,265 | 156.61 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 19.23 | 8,196,154 | 96.67 |
| DEERFIELD BEACH | 112.664(1)(a) | 6.00% | 54,313,153 | 56,819,589 | -2,506,436 | 99.99 | 1,168,972 | 999.99 |
| General | 112.664(1)(b) | 4.00% | 64,294,950 | 56,819,589 | 7,475,361 | 19.75 | 2,385,407 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 1,168,972 | 999.99 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| DEERFIELD BEACH | 112.664(1)(a) | 6.50% | 63,249,682 | 49,275,282 | 13,974,400 | 16.57 | 2,514,725 | 999.99 |
| Police | 112.664(1)(b) | 4.50% | 78,952,107 | 49,275,282 | 29,676,825 | 13.64 | 3,236,884 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 16.57 | 2,514,725 | 999.99 |
| DELAND | 112.664(1)(a) | 7.00% | 27,439,559 | 24,128,665 | 3,310,894 | 99.99 | 1,925,269 | 59.18 |
| Fire | 112.664(1)(b) | 5.00% | 35,837,893 | 24,128,665 | 11,709,228 | 26.81 | 3,096,742 | 95.18 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,925,269 | 59.18 |
| DELAND | 112.664(1)(a) | 7.00% | 33,640,267 | 32,644,890 | 995,377 | 22.42 | 725,872 | 73.11 |
| General | 112.664(1)(b) | 5.00% | 40,427,089 | 32,644,890 | 7,782,199 | 16.42 | 1,715,868 | 172.82 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.42 | 725,872 | 73.11 |
| DELAND | 112.664(1)(a) | 7.50% | 37,718,017 | 36,900,410 | 817,607 | 99.99 | 1,759,493 | 41.21 |
| Police | 112.664(1)(b) | 5.50% | 47,941,786 | 36,900,410 | 11,041,376 | 25.67 | 3,000,014 | 70.26 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,759,493 | 41.21 |
| DELRAY BEACH | 112.664(1)(a) | 6.63% | 199,863,695 | 163,257,261 | 36,606,434 | 26.50 | 11,256,911 | 81.86 |
| Fire | 112.664(1)(b) | 4.63% | 249,587,922 | 163,257,261 | 86,330,661 | 18.92 | 17,476,607 | 127.09 |
| 10/1/2021 | Valuation Basis | 6.63% | N/A | N/A | N/A | 26.50 | 11,256,911 | 81.86 |
| DELRAY BEACH | 112.664(1)(a) | 6.75% | 148,453,386 | 172,702,571 | -24,249,185 | 99.99 | 3,487,509 | 14.67 |
| General | 112.664(1)(b) | 4.75% | 186,559,091 | 172,702,571 | 13,856,520 | 99.99 | 7,850,225 | 33.03 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 3,487,509 | 14.67 |
| DELRAY BEACH | 112.664(1)(a) | 6.75% | 183,977,283 | 143,159,063 | 40,818,220 | 21.50 | 9,941,326 | 76.83 |
| Police | 112.664(1)(b) | 4.75% | 234,015,260 | 143,159,063 | 90,856,197 | 16.58 | 15,232,239 | 117.72 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 21.50 | 9,941,326 | 76.83 |
| DELTONA | 112.664(1)(a) | 7.60% | 45,694,036 | 42,205,193 | 3,488,843 | 99.99 | 2,365,562 | 48.00 |
| Fire | 112.664(1)(b) | 5.60% | 59,527,038 | 42,205,193 | 17,321,845 | 25.50 | 3,997,839 | 81.00 |
| 10/1/2021 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 2,365,562 | 48.00 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| DESTIN FCD | 112.664(1)(a) | 7.40% | 31,840,223 | 30,407,612 | 1,432,611 | 35.11 | 1,030,708 | 51.00 |
| Fire | 112.664(1)(b) | 5.40% | 40,425,309 | 30,407,612 | 10,017,697 | 21.08 | 1,830,219 | 90.60 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 35.11 | 1,030,708 | 51.00 |
| DUNEDIN | 112.664(1)(a) | 7.25% | 34,999,774 | 37,311,409 | -2,311,635 | 99.99 | 1,066,176 | 30.90 |
| Fire | 112.664(1)(b) | 5.25% | 43,613,777 | 37,311,409 | 6,302,368 | 28.88 | 2,090,934 | 60.60 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,066,176 | 30.90 |
| DUNNELLON | 112.664(1)(a) | 7.00% | 1,436,411 | 3,681,006 | -2,244,595 | 99.99 | 4,481 | 1.00 |
| Police And Fire | 112.664(1)(b) | 5.00% | 1,886,281 | 3,681,006 | -1,794,725 | 99.99 | 4,481 | 1.00 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 4,481 | 1.00 |
| EAST LAKE TARPON FCD | 112.664(1)(a) | 7.25% | 25,501,712 | 23,202,475 | 2,299,237 | 99.99 | 1,205,321 | 41.30 |
| Fire | 112.664(1)(b) | 5.25% | 32,229,665 | 23,202,475 | 9,027,190 | 22.99 | 1,949,485 | 66.70 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,205,321 | 41.30 |
| EAST NICEVILLE FCD | 112.664(1)(a) | 7.00% | 1,752,935 | 1,624,444 | 128,491 | 99.99 | 214,773 | 32.80 |
| Fire | 112.664(1)(b) | 5.00% | 2,406,876 | 1,624,444 | 782,432 | 62.35 | 331,724 | 50.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 214,773 | 32.80 |
| 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) | 7.00% | 17,292,977 | 20,624,262 | -3,331,285 | 99.99 | 441,885 | 31.00 |
| Fire | 112.664(1)(b) | 5.00% | 21,721,790 | 20,624,262 | 1,097,528 | 99.99 | 845,296 | 59.20 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 441,885 | 31.00 |
| EDGEWATER | 112.664(1)(a) | 6.25% | 19,287,655 | 14,383,928 | 4,903,727 | 14.57 | 722,651 | 651.50 |
| General | 112.664(1)(b) | 4.25% | 23,495,420 | 14,383,928 | 9,111,492 | 12.23 | 917,999 | 827.60 |
| 10/1/2021 | Valuation Basis | 6.25% | N/A | N/A | N/A | 14.57 | 722,651 | 651.50 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| EDGEWATER | 112.664(1)(a) | 7.40% | 16,378,372 | 14,477,202 | 1,901,170 | 29.04 | 954,793 | 54.30 |
| Police | 112.664(1)(b) | 5.40% | 20,344,692 | 14,477,202 | 5,867,490 | 19.06 | 1,380,860 | 78.50 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 29.04 | 954,793 | 54.30 |
| ENGLEWOOD AREA FCD | 112.664(1)(a) | 7.35% | 43,418,074 | 46,524,790 | -3,106,716 | 99.99 | 1,687,806 | 45.30 |
| Fire | 112.664(1)(b) | 5.35% | 55,724,134 | 46,524,790 | 9,199,344 | 28.15 | 3,219,344 | 86.40 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 99.99 | 1,687,806 | 45.30 |
| ENGLEWOOD WATER DISTRICT | 112.664(1)(a) | 7.00% | 583,330 | 824,749 | -241,419 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 5.00% | 660,918 | 824,749 | -163,831 | 99.99 | 0 | 0.00 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| ESTERO FCD | 112.664(1)(a) | 7.00% | 34,182,472 | 40,661,426 | -6,478,954 | 99.99 | 225,783 | 4.40 |
| Fire | 112.664(1)(b) | 5.00% | 39,221,453 | 40,661,426 | -1,439,973 | 25.70 | 1,265,787 | 24.65 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 44.16 | 935,032 | 18.21 |
| EUSTIS | 112.664(1)(a) | 7.55% | 14,264,444 | 13,862,993 | 401,451 | 99.99 | 774,265 | 48.70 |
| Fire | 112.664(1)(b) | 5.55% | 18,541,487 | 13,862,993 | 4,678,494 | 34.73 | 1,244,271 | 78.10 |
| 10/1/2021 | Valuation Basis | 7.55% | N/A | N/A | N/A | 99.99 | 774,265 | 48.70 |
| EUSTIS | 112.664(1)(a) | 7.00% | 30,032,363 | 25,513,666 | 4,518,697 | 28.42 | 1,290,031 | 55.57 |
| Police | 112.664(1)(b) | 5.00% | 39,299,254 | 25,513,666 | 13,785,588 | 20.08 | 2,335,382 | 100.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.42 | 1,290,031 | 55.57 |
| FERNANDINA BEACH | 112.664(1)(a) | 7.25% | 34,449,245 | 28,749,199 | 5,700,046 | 27.40 | 1,940,542 | 28.10 |
| General | 112.664(1)(b) | 5.25% | 43,260,417 | 28,749,199 | 14,511,218 | 18.51 | 2,913,829 | 42.21 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 27.40 | 1,940,542 | 28.10 |
| FERNANDINA BEACH | 112.664(1)(a) | 7.50% | 38,571,060 | 34,272,504 | 4,298,556 | 99.99 | 1,853,737 | 42.13 |
| Police And Fire | 112.664(1)(b) | 5.50% | 47,988,773 | 34,272,504 | 13,716,269 | 20.72 | 2,906,083 | 66.06 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,853,737 | 42.13 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| FLAGLER BEACH | 112.664(1)(a) | 7.00% | 1,810,257 | 2,677,168 | -866,911 | 99.99 | 152,502 | 23.10 |
| Fire | 112.664(1)(b) | 5.00% | 2,471,571 | 2,677,168 | -205,597 | 99.99 | 208,321 | 31.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 152,502 | 23.10 |
| FLAGLER BEACH | 112.664(1)(a) | 7.00% | 5,416,872 | 5,529,412 | -112,540 | 99.99 | 309,463 | 32.80 |
| Police | 112.664(1)(b) | 5.00% | 7,055,747 | 5,529,412 | 1,526,335 | 34.81 | 512,130 | 54.30 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 309,463 | 32.80 |
| FLORIDA CITY | 112.664(1)(a) | 6.08% | 2,933,528 | 3,504,004 | -570,476 | 99.99 | 2,564 | 0.00 |
| Police | 112.664(1)(b) | 4.08% | 3,733,877 | 3,504,004 | 229,873 | 31.79 | 143,364 | 0.00 |
| 10/1/2020 | Valuation Basis | 6.08% | N/A | N/A | N/A | 99.99 | 7,466 | 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 |
| FORT LAUDERDALE | 112.664(1)(a) | 7.00% | 722,016,668 | 803,154,332 | -81,137,664 | 99.99 | 8,891,268 | 24.90 |
| General | 112.664(1)(b) | 5.00% | 888,500,159 | 803,154,332 | 85,345,827 | 30.50 | 26,272,203 | 73.57 |
| 9/30/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 8,891,268 | 24.90 |
| FORT LAUDERDALE | 112.664(1)(a) | 7.25% | 1,156,458,766 | 1,159,191,901 | -2,733,135 | 99.99 | 34,623,490 | 45.70 |
| Police And Fire | 112.664(1)(b) | 5.25% | 1,431,435,785 | 1,159,191,901 | 272,243,884 | 24.70 | 62,445,750 | 82.40 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 34,623,490 | 45.70 |
| FORT MEADE | 112.664(1)(a) | 6.75% | 418,188 | 453,823 | -35,635 | 99.99 | 24,239 | 30.20 |
| Fire | 112.664(1)(b) | 4.75% | 521,753 | 453,823 | 67,930 | 28.29 | 35,199 | 43.80 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 24,239 | 30.20 |
| FORT MEADE | 112.664(1)(a) | 6.75% | 5,992,415 | 6,086,765 | -94,350 | 99.99 | 203,914 | 10.80 |
| General | 112.664(1)(b) | 4.75% | 7,347,290 | 6,086,765 | 1,260,525 | 26.90 | 359,125 | 19.00 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 203,914 | 10.80 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| FORT MEADE | 112.664(1)(a) | 6.75% | 1,041,386 | 1,340,178 | -298,792 | 99.99 | 16,810 | 999.99 |
| Police | 112.664(1)(b) | 4.75% | 1,252,402 | 1,340,178 | -87,776 | 99.99 | 16,647 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 16,810 | 999.99 |
| FORT MYERS | 112.664(1)(a) | 7.70% | 157,545,804 | 133,583,914 | 23,961,890 | 27.26 | 8,646,625 | 89.10 |
| Fire | 112.664(1)(b) | 5.70% | 201,549,125 | 133,583,914 | 67,965,211 | 19.33 | 12,970,425 | 133.60 |
| 10/1/2021 | Valuation Basis | 7.70% | N/A | N/A | N/A | 27.26 | 8,646,625 | 89.10 |
| FORT MYERS | 112.664(1)(a) | 7.25% | 199,440,720 | 180,708,647 | 18,732,073 | 34.65 | 8,497,784 | 29.20 |
| General | 112.664(1)(b) | 5.25% | 246,704,074 | 180,708,647 | 65,995,427 | 19.41 | 12,726,248 | 43.80 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 34.65 | 8,497,784 | 29.20 |
| FORT MYERS | 112.664(1)(a) | 7.75% | 221,949,998 | 192,091,792 | 29,858,206 | 32.39 | 11,686,618 | 61.20 |
| Police | 112.664(1)(b) | 5.75% | 286,549,066 | 192,091,792 | 94,457,274 | 20.71 | 18,397,877 | 96.30 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 32.39 | 11,686,618 | 61.20 |
| FORT PIERCE | 112.664(1)(a) | 7.25% | 256,784,965 | 246,661,634 | 10,123,331 | 99.99 | 8,030,308 | 22.98 |
| General And Police | 112.664(1)(b) | 5.25% | 320,071,522 | 246,661,634 | 73,409,888 | 22.33 | 14,723,546 | 42.14 |
| 9/30/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 7,897,115 | 22.60 |
| FORT PIERCE SUPP | 112.664(1)(a) | 7.00% | 18,696,342 | 19,930,319 | -1,233,977 | 99.99 | 735,703 | 10.28 |
| Police | 112.664(1)(b) | 5.00% | 23,689,502 | 19,930,319 | 3,759,183 | 27.17 | 1,276,030 | 17.83 |
| 9/30/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 735,703 | 10.28 |
| FORT WALTON BEACH | 112.664(1)(a) | 7.00% | 31,894,238 | 23,759,893 | 8,134,345 | 22.72 | 1,822,522 | 60.10 |
| Fire | 112.664(1)(b) | 5.00% | 41,556,616 | 23,759,893 | 17,796,723 | 17.16 | 2,731,966 | 90.10 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.72 | 1,822,522 | 60.10 |
| FORT WALTON BEACH | 112.664(1)(a) | 7.00% | 54,173,531 | 59,999,067 | -5,825,536 | 99.99 | 398,533 | 20.20 |
| General | 112.664(1)(b) | 5.00% | 66,497,200 | 59,999,067 | 6,498,133 | 28.85 | 1,419,617 | 72.10 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 398,533 | 20.20 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| FORT WALTON BEACH | 112.664(1)(a) | 7.00% | 32,111,029 | 27,679,005 | 4,432,024 | 27.85 | 1,563,706 | 51.60 |
| Police | 112.664(1)(b) | 5.00% | 40,817,662 | 27,679,005 | 13,138,657 | 18.72 | 2,482,380 | 81.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 27.85 | 1,563,706 | 51.60 |
| 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) | 6.50% | 5,251,606 | 4,914,819 | 336,787 | 31.39 | 79,609 | 999.99 |
| Police | 112.664(1)(b) | 4.50% | 6,872,987 | 4,914,819 | 1,958,168 | 20.84 | 173,451 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 31.39 | 79,609 | 999.99 |
| FRUITLAND PARK | 112.664(1)(a) | 4.00% | 97,387 | 635,153 | -537,766 | 99.99 | 29,522 | 124.75 |
| Fire | 112.664(1)(b) | 2.00% | 161,473 | 635,153 | -473,680 | 99.99 | 29,522 | 124.75 |
| 10/1/2019 | Valuation Basis | 4.00% | N/A | N/A | N/A | 99.99 | 29,522 | 124.75 |
| GAINESVILLE | 112.664(1)(a) | 7.90% | 619,495,966 | 692,370,620 | -72,874,654 | 99.99 | 11,263,193 | 10.10 |
| General | 112.664(1)(b) | 5.90% | 773,842,282 | 692,370,620 | 81,471,662 | 34.10 | 22,831,286 | 20.40 |
| 10/1/2021 | Valuation Basis | 7.90% | N/A | N/A | N/A | 99.99 | 11,263,193 | 10.10 |
| GAINESVILLE | 112.664(1)(a) | 7.90% | 302,407,734 | 296,918,562 | 5,489,172 | 99.99 | 5,170,473 | 20.11 |
| Police And Fire | 112.664(1)(b) | 5.90% | 380,378,001 | 296,918,562 | 83,459,439 | 24.05 | 12,671,358 | 49.28 |
| 10/1/2020 | Valuation Basis | 7.90% | N/A | N/A | N/A | 99.99 | 5,170,473 | 20.11 |
| GOLDEN BEACH | 112.664(1)(a) | 6.64% | 15,768,011 | 14,167,197 | 1,600,814 | 19.39 | 2,284,301 | 95.90 |
| General And Police | 112.664(1)(b) | 4.64% | 20,155,256 | 14,167,197 | 5,988,059 | 15.70 | 2,796,326 | 117.39 |
| 10/1/2021 | Valuation Basis | 6.64% | N/A | N/A | N/A | 21.91 | 910,408 | 38.22 |
| GREATER NAPLES FCD | 112.664(1)(a) | 7.65% | 36,017,322 | 45,848,636 | -9,831,314 | 99.99 | 1,527,229 | 35.92 |
| Fire | 112.664(1)(b) | 5.65% | 48,051,529 | 45,848,636 | 2,202,893 | 99.99 | 2,460,424 | 57.87 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 99.99 | 1,527,229 | 35.92 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| GREEN COVE SPRINGS | 112.664(1)(a) | 7.00% | 5,815,805 | 8,228,145 | -2,412,340 | 36.75 | 150,838 | 12.22 |
| Police | 112.664(1)(b) | 5.00% | 8,091,688 | 8,228,145 | -136,457 | 26.04 | 626,918 | 50.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 34.32 | 275,060 | 22.29 |
| GREENACRES | 112.664(1)(a) | 7.50% | 23,431,747 | 26,720,810 | -3,289,063 | 99.99 | 771,962 | 17.86 |
| Fire | 112.664(1)(b) | 5.50% | 34,169,953 | 26,720,810 | 7,449,143 | 30.90 | 2,849,681 | 65.92 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 967,864 | 22.39 |
| GREENACRES | 112.664(1)(a) | 7.50% | 23,611,781 | 28,766,290 | -5,154,509 | 99.99 | 19,342 | 0.82 |
| Police | 112.664(1)(b) | 5.50% | 33,877,957 | 28,766,290 | 5,111,667 | 39.37 | 2,202,068 | 93.56 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 750,910 | 31.90 |
| GULF BREEZE | 112.664(1)(a) | 7.00% | 5,484,066 | 7,052,316 | -1,568,250 | 34.52 | 213,244 | 23.20 |
| Police | 112.664(1)(b) | 5.00% | 7,612,315 | 7,052,316 | 559,999 | 25.95 | 612,847 | 66.66 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 34.52 | 213,244 | 23.20 |
| GULFPORT | 112.664(1)(a) | 7.30% | 7,050,343 | 6,773,849 | 276,494 | 99.99 | 368,163 | 29.20 |
| Fire | 112.664(1)(b) | 5.30% | 9,248,709 | 6,773,849 | 2,474,860 | 29.32 | 609,576 | 48.40 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 99.99 | 368,163 | 29.20 |
| GULFPORT | 112.664(1)(a) | 7.00% | 17,014,222 | 20,652,049 | -3,637,827 | 99.99 | 343,833 | 8.40 |
| General | 112.664(1)(b) | 5.00% | 21,413,074 | 20,652,049 | 761,025 | 99.99 | 668,475 | 16.30 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 343,833 | 8.40 |
| GULFPORT | 112.664(1)(a) | 7.15% | 14,205,925 | 14,125,274 | 80,651 | 99.99 | 588,132 | 24.90 |
| Police | 112.664(1)(b) | 5.15% | 18,413,602 | 14,125,274 | 4,288,328 | 36.80 | 1,031,605 | 43.60 |
| 10/1/2021 | Valuation Basis | 7.15% | N/A | N/A | N/A | 99.99 | 588,132 | 24.90 |
| HAINES CITY | 112.664(1)(a) | 7.00% | 9,738,020 | 9,620,393 | 117,627 | 99.99 | 423,771 | 23.90 |
| Fire | 112.664(1)(b) | 5.00% | 12,695,852 | 9,620,393 | 3,075,459 | 27.42 | 689,365 | 38.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 423,771 | 23.90 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| HAINES CITY | 112.664(1)(a) | 7.25% | 18,279,490 | 19,442,189 | -1,162,699 | 99.99 | 203,843 | 13.80 |
| General | 112.664(1)(b) | 5.25% | 21,991,303 | 19,442,189 | 2,549,114 | 22.18 | 452,296 | 30.50 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 203,843 | 13.80 |
| HAINES CITY | 112.664(1)(a) | 7.35% | 15,693,450 | 14,960,816 | 732,634 | 99.99 | 983,072 | 30.80 |
| Police | 112.664(1)(b) | 5.35% | 20,267,090 | 14,960,816 | 5,306,274 | 26.40 | 1,472,750 | 46.30 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 99.99 | 983,072 | 30.80 |
| HALIFAX HOSPITAL | 112.664(1)(a) | 6.75% | 360,005,469 | 275,201,864 | 84,803,605 | 15.00 | 23,620,657 | 87.95 |
| General | 112.664(1)(b) | 4.75% | 447,151,773 | 275,201,864 | 171,949,909 | 12.00 | 34,602,497 | 128.83 |
| 10/1/2019 | Valuation Basis | 6.75% | N/A | N/A | N/A | 15.00 | 23,620,657 | 87.95 |
| HALLANDALE BEACH | 112.664(1)(a) | 6.50% | 76,891,482 | 70,011,282 | 6,880,200 | 85.00 | 1,862,258 | 40.53 |
| General | 112.664(1)(b) | 4.50% | 95,449,283 | 70,011,282 | 25,438,001 | 85.00 | 4,556,657 | 99.16 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 85.00 | 1,862,258 | 40.53 |
| HALLANDALE BEACH | 112.664(1)(a) | 7.25% | 260,354,514 | 191,000,114 | 69,354,400 | 17.25 | 13,594,454 | 115.80 |
| Police And Fire | 112.664(1)(b) | 5.25% | 325,970,486 | 191,000,114 | 134,970,372 | 14.28 | 18,928,114 | 161.20 |
| 10/1/2020 | Valuation Basis | 7.25% | N/A | N/A | N/A | 17.25 | 13,594,454 | 115.80 |
| HALLANDALE BEACH PM | 112.664(1)(a) | 6.50% | 22,453,032 | 21,852,412 | 600,620 | 76.00 | 449,555 | 90.08 |
| General | 112.664(1)(b) | 4.50% | 28,163,278 | 21,852,412 | 6,310,866 | 76.00 | 1,263,247 | 253.12 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 76.00 | 449,555 | 90.08 |
| HALLANDALE BEACH PM (EXCESS) | 112.664(1)(a) | 3.22% | 14,900,343 | 0 | 14,900,343 | 0.00 | 0 | 0.00 |
| General | 112.664(1)(b) | 1.22% | 19,236,251 | 0 | 19,236,251 | 0.00 | 0 | 0.00 |
| 10/1/2020 | Valuation Basis | 3.22% | N/A | N/A | N/A | 0.00 | 0 | 0.00 |
| HAVANA | 112.664(1)(a) | 6.50% | 63,536 | 1,172,468 | -1,108,932 | 99.99 | 6,938 | 64.78 |
| Fire | 112.664(1)(b) | 4.50% | 81,811 | 1,172,468 | -1,090,657 | 99.99 | 6,938 | 64.78 |
| 10/1/2018 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 6,938 | 64.78 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| HIALEAH | 112.664(1)(a) | 7.50% | 1,047,885,122 | 834,792,635 | 213,092,487 | 23.76 | 38,714,375 | 71.00 |
| General Police And Fire | 112.664(1)(b) | 5.50% | 1,249,905,824 | 834,792,635 | 415,113,189 | 16.89 | 54,017,675 | 99.06 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 23.76 | 38,714,375 | 71.00 |
| HIALEAH - ELECTED | 112.664(1)(a) | 6.00% | 9,947,266 | 15,470,074 | -5,522,808 | 99.99 | 90,806 | 22.06 |
| General | 112.664(1)(b) | 4.00% | 12,441,530 | 15,470,074 | -3,028,544 | 99.99 | 139,236 | 33.82 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 90,806 | 22.06 |
| HIALEAH GARDENS | 112.664(1)(a) | 7.25% | 19,983,064 | 19,074,151 | 908,913 | 99.99 | 841,936 | 26.62 |
| Police | 112.664(1)(b) | 5.25% | 24,745,688 | 19,074,151 | 5,671,537 | 22.75 | 1,776,859 | 56.18 |
| 10/1/2020 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 841,936 | 26.62 |
| HILLSBOROUGH COUNTY | 112.664(1)(a) | 2.25% | 20,807,814 | 8,886,545 | 11,921,360 | 5.58 | 1,130,072 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 0.25% | 24,975,192 | 8,886,454 | 17,658,132 | 5.25 | 1,451,719 | 0.00 |
| 7/1/2020 | Valuation Basis | 2.25% | N/A | N/A | N/A | 5.58 | 1,130,072 | 0.00 |
| HOLLEY-NAVARRE FCD | 112.664(1)(a) | 6.00% | 4,865,294 | 5,258,808 | -393,514 | 99.99 | 741,601 | 42.60 |
| Fire | 112.664(1)(b) | 4.00% | 7,030,119 | 5,258,808 | 1,771,311 | 99.99 | 1,389,642 | 79.90 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 741,601 | 42.60 |
| HOLLY HILL | 112.664(1)(a) | 6.90% | 6,612,653 | 6,179,371 | 433,282 | 99.99 | 397,456 | 54.80 |
| Fire | 112.664(1)(b) | 4.90% | 8,352,448 | 6,179,371 | 2,173,077 | 22.47 | 584,819 | 80.70 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 99.99 | 397,456 | 54.80 |
| HOLLY HILL | 112.664(1)(a) | 6.90% | 14,964,056 | 14,889,337 | 74,719 | 99.99 | 482,701 | 41.10 |
| Police | 112.664(1)(b) | 4.90% | 18,787,109 | 14,889,337 | 3,897,772 | 23.52 | 813,462 | 69.10 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 99.99 | 482,701 | 41.10 |
| HOLLYWOOD | 112.664(1)(a) | 7.50% | 478,874,372 | 337,458,458 | 141,415,914 | 15.39 | 26,865,992 | 121.10 |
| Fire | 112.664(1)(b) | 5.50% | 575,172,720 | 337,458,458 | 237,714,262 | 12.91 | 33,748,220 | 152.10 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.39 | 26,865,992 | 121.10 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| HOLLYWOOD | 112.664(1)(a) | 7.30% | 601,504,574 | 442,686,502 | 158,818,072 | 15.58 | 30,039,061 | 69.22 |
| General | 112.664(1)(b) | 5.30% | 749,204,348 | 442,686,502 | 306,517,846 | 13.08 | 38,749,259 | 89.29 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 15.58 | 30,039,061 | 69.22 |
| HOLLYWOOD | 112.664(1)(a) | 8.00% | 481,157,432 | 289,160,432 | 191,997,000 | 14.08 | 26,280,930 | 106.65 |
| Police | 112.664(1)(b) | 6.00% | 600,331,589 | 289,160,432 | 311,171,157 | 11.92 | 37,835,865 | 153.54 |
| 10/1/2021 | Valuation Basis | 8.00% | N/A | N/A | N/A | 14.08 | 26,280,930 | 106.65 |
| HOLMES BEACH | 112.664(1)(a) | 7.15% | 11,656,881 | 11,952,523 | -295,642 | 99.99 | 495,384 | 38.80 |
| Police | 112.664(1)(b) | 5.15% | 15,206,668 | 11,952,523 | 3,254,145 | 31.91 | 899,480 | 70.50 |
| 10/1/2021 | Valuation Basis | 7.15% | N/A | N/A | N/A | 99.99 | 495,384 | 38.80 |
| HOMESTEAD | 112.664(1)(a) | 4.50% | 7,255,535 | 7,831,145 | -575,610 | 43.50 | 54,545 | 0.00 |
| Fire | 112.664(1)(b) | 2.50% | 8,791,997 | 7,831,145 | 960,852 | 19.83 | 256,875 | 0.00 |
| 1/1/2021 | Valuation Basis | 4.50% | N/A | N/A | N/A | 43.50 | 54,545 | 0.00 |
| HOMESTEAD | 112.664(1)(a) | 7.25% | 130,622,066 | 124,307,392 | 6,314,674 | 39.58 | 6,945,661 | 68.51 |
| Police | 112.664(1)(b) | 5.25% | 166,611,378 | 124,307,392 | 42,303,986 | 21.92 | 12,418,247 | 122.49 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 39.58 | 6,945,661 | 68.51 |
| HOMESTEAD - General & Hospital | 112.664(1)(a) | 6.75% | 100,575,989 | 105,508,555 | -4,932,566 | 99.00 | 1,403,139 | 21.96 |
| General | 112.664(1)(b) | 4.75% | 125,325,423 | 105,508,555 | 19,816,868 | 29.33 | 5,213,946 | 81.60 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.00 | 1,403,139 | 21.96 |
| HOMESTEAD - New Elected & Sr. Mgmt | 112.664(1)(a) | 6.75% | 4,864,249 | 4,914,056 | -49,807 | 99.99 | 93,505 | 51.43 |
| General | 112.664(1)(b) | 4.75% | 6,157,220 | 4,914,056 | 1,243,164 | 23.17 | 315,385 | 173.48 |
| 1/1/2020 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 93,505 | 51.43 |
| HOMESTEAD - Old Elected | 112.664(1)(a) | 6.75% | 3,477,941 | 3,488,818 | -10,877 | 99.99 | 78,774 | 221.75 |
| General | 112.664(1)(b) | 4.75% | 4,449,523 | 3,488,818 | 960,705 | 40.75 | 91,270 | 256.92 |
| 1/1/2020 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 78,774 | 221.75 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| HOWEY-IN-THE-HILLS | 112.664(1)(a) | 7.00% | 1,560,059 | 1,917,753 | -357,694 | 31.22 | 35,689 | 12.56 |
| Police | 112.664(1)(b) | 5.00% | 1,946,838 | 1,917,753 | 29,085 | 20.64 | 127,038 | 44.70 |
| 10/1/2020 | Valuation Basis | 7.00% | N/A | N/A | N/A | 23.88 | 78,669 | 27.68 |
| INDIALANTIC | 112.664(1)(a) | 7.00% | 2,068,740 | 1,974,504 | 94,236 | 20.49 | 75,599 | 9.96 |
| General | 112.664(1)(b) | 5.00% | 2,635,752 | 1,974,504 | 661,248 | 16.47 | 149,580 | 19.70 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 20.49 | 100,470 | 13.23 |
| INDIALANTIC | 112.664(1)(a) | 6.90% | 10,229,775 | 11,275,605 | -1,045,830 | 99.99 | 274,688 | 27.06 |
| Police And Fire | 112.664(1)(b) | 4.90% | 12,687,373 | 11,275,605 | 1,411,768 | 31.27 | 476,996 | 46.98 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 99.99 | 274,688 | 27.06 |
| INDIAN HARBOUR BEACH | 112.664(1)(a) | 7.25% | 13,792,075 | 14,133,928 | -341,853 | 99.99 | 530,102 | 40.20 |
| Police | 112.664(1)(b) | 5.25% | 17,731,195 | 14,133,928 | 3,597,267 | 25.48 | 968,740 | 73.30 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 530,102 | 40.20 |
| INDIAN HARBOUR BEACH (SUPP) | 112.664(1)(a) | 7.00% | 411,035 | 437,936 | -26,901 | 34.94 | 14,073 | 1.47 |
| Police | 112.664(1)(b) | 5.00% | 506,327 | 437,936 | 68,391 | 23.02 | 27,206 | 2.84 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 34.94 | 21,686 | 2.27 |
| INDIAN RIVER SHORES | 112.664(1)(a) | 7.50% | 1,163,103 | 1,530,370 | -367,267 | 99.99 | 751 | 0.47 |
| General | 112.664(1)(b) | 5.50% | 1,428,703 | 1,530,370 | -101,667 | 28.26 | 73,022 | 45.68 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 31.52 | 54,129 | 33.86 |
| INDIAN RIVER SHORES | 112.664(1)(a) | 6.75% | 17,163,725 | 19,682,173 | -2,518,448 | 99.99 | 225,794 | 18.28 |
| Police And Fire | 112.664(1)(b) | 4.75% | 20,745,225 | 19,682,173 | 1,063,052 | 31.64 | 355,021 | 26.68 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 225,794 | 18.28 |
| INDIAN SHORES | 112.664(1)(a) | 6.50% | 3,165,326 | 3,725,211 | -559,885 | 99.99 | 53,952 | 7.57 |
| Police | 112.664(1)(b) | 4.50% | 4,057,063 | 3,725,211 | 331,852 | 99.99 | 218,075 | 30.60 |
| 10/1/2019 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 53,952 | 7.57 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| JACKSON MEMORIAL HOSPITAL | 112.664(1)(a) | 7.40% | 956,631,656 | 877,208,319 | 79,423,337 | 18.42 | 48,695,189 | 6.72 |
| General | 112.664(1)(b) | 5.40% | 1,232,442,980 | 877,208,319 | 355,234,661 | 15.33 | 73,694,951 | 10.17 |
| 1/1/2020 | Valuation Basis | 7.40% | N/A | N/A | N/A | 18.42 | 48,695,189 | 6.72 |
| JACKSONVILLE | 112.664(1)(a) | 6.63% | 515,650,335 | 297,259,000 | 218,391,335 | 13.89 | 23,748,105 | 90.55 |
| Corrections Officers | 112.664(1)(b) | 4.63% | 704,665,878 | 297,259,000 | 407,406,878 | 12.22 | 35,956,271 | 137.10 |
| 10/1/2021 | Valuation Basis | 6.63% | N/A | N/A | N/A | 13.89 | 23,748,105 | 90.55 |
| JACKSONVILLE | 112.664(1)(a) | 6.63% | 3,529,433,595 | 2,299,661,000 | 1,229,772,595 | 13.69 | 120,695,825 | 50.98 |
| General | 112.664(1)(b) | 4.63% | 4,452,481,478 | 2,299,661,000 | 2,152,820,478 | 11.89 | 182,156,683 | 76.94 |
| 10/1/2021 | Valuation Basis | 6.63% | N/A | N/A | N/A | 13.69 | 120,695,825 | 50.98 |
| JACKSONVILLE | 112.664(1)(a) | 6.63% | 4,596,792,389 | 2,483,022,915 | 2,113,769,474 | 13.50 | 174,063,631 | 106.23 |
| Police And Fire | 112.664(1)(b) | 4.63% | 6,125,962,128 | 2,483,022,915 | 3,642,939,213 | 11.83 | 267,229,490 | 163.09 |
| 10/1/2021 | Valuation Basis | 6.63% | N/A | N/A | N/A | 13.50 | 174,063,631 | 106.23 |
| JACKSONVILLE BEACH | 112.664(1)(a) | 6.63% | 20,570,684 | 18,196,218 | 2,374,466 | 47.75 | 1,253,925 | 67.02 |
| Fire | 112.664(1)(b) | 4.63% | 27,011,803 | 18,196,218 | 8,815,585 | 23.17 | 2,418,024 | 129.24 |
| 10/1/2021 | Valuation Basis | 6.63% | N/A | N/A | N/A | 99.99 | 1,135,315 | 60.68 |
| JACKSONVILLE BEACH | 112.664(1)(a) | 7.50% | 75,271,076 | 69,890,527 | 5,380,549 | 38.67 | 3,478,191 | 24.19 |
| General | 112.664(1)(b) | 5.50% | 92,814,458 | 69,890,527 | 22,923,931 | 19.92 | 5,156,980 | 35.86 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 36.58 | 3,499,301 | 24.34 |
| JACKSONVILLE BEACH | 112.664(1)(a) | 7.50% | 30,663,493 | 31,982,965 | -1,319,472 | 99.99 | 1,243,883 | 23.15 |
| Police | 112.664(1)(b) | 5.50% | 38,864,535 | 31,982,965 | 6,881,570 | 28.00 | 2,132,510 | 39.69 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,221,896 | 22.74 |
| JACKSONVILLE PF SENIOR STAFF | 112.664(1)(a) | 6.63% | 4,747,775 | 4,605,550 | 142,225 | 27.67 | 15,240 | 0.00 |
| General | 112.664(1)(b) | 4.63% | 5,726,156 | 4,605,550 | 1,120,606 | 17.25 | 94,943 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.63% | N/A | N/A | N/A | 27.67 | 15,240 | 0.00 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| JUPITER | 112.664(1)(a) | 7.00% | 103,611,847 | 108,292,642 | -4,680,795 | 27.09 | 3,667,366 | 46.72 |
| Police | 112.664(1)(b) | 5.00% | 128,153,447 | 108,292,642 | 19,860,805 | 19.33 | 6,897,357 | 87.88 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 27.09 | 3,667,366 | 46.72 |
| JUPITER ISLAND | 112.664(1)(a) | 6.00% | 12,669,005 | 11,372,123 | 1,296,882 | 26.58 | 438,436 | 70.31 |
| General Police And Fire | 112.664(1)(b) | 4.00% | 15,234,286 | 11,372,123 | 3,862,163 | 12.25 | 735,736 | 118.00 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 26.58 | 438,436 | 70.31 |
| KEY BISCAWAYNE | 112.664(1)(a) | 7.45% | 54,340,334 | 58,790,538 | -4,450,204 | 99.99 | 1,759,001 | 35.79 |
| Police And Fire | 112.664(1)(b) | 5.45% | 65,988,960 | 58,790,538 | 7,198,422 | 27.75 | 3,227,386 | 65.68 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 99.99 | 1,759,001 | 35.79 |
| KEY WEST | 112.664(1)(a) | 7.40% | 57,868,486 | 57,413,267 | 455,219 | 99.99 | 2,032,453 | 14.50 |
| General | 112.664(1)(b) | 5.40% | 72,151,353 | 57,413,267 | 14,738,086 | 29.50 | 3,868,670 | 27.60 |
| 10/1/2019 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 2,032,453 | 14.50 |
| KEY WEST | 112.664(1)(a) | 7.00% | 147,567,364 | 146,642,077 | 925,287 | 99.99 | 5,464,711 | 39.11 |
| Police And Fire | 112.664(1)(b) | 5.00% | 182,141,138 | 146,642,077 | 35,499,061 | 25.42 | 9,687,200 | 69.34 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 5,464,711 | 39.11 |
| KEY WEST HOUSING | 112.664(1)(a) | 6.75% | 13,368,467 | 13,720,129 | -351,662 | 99.99 | 384,534 | 12.80 |
| General | 112.664(1)(b) | 4.75% | 16,421,657 | 13,720,129 | 2,701,528 | 29.66 | 737,442 | 24.50 |
| 1/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 384,534 | 12.80 |
| KEY WEST UTILITY | 112.664(1)(a) | 7.35% | 126,201,041 | 116,596,633 | 9,604,408 | 34.25 | 3,862,826 | 36.59 |
| General | 112.664(1)(b) | 5.35% | 160,650,577 | 116,596,633 | 44,053,944 | 21.00 | 6,885,104 | 65.22 |
| 1/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 34.25 | 3,862,826 | 36.59 |
| KISSIMMEE | 112.664(1)(a) | 7.20% | 60,325,593 | 48,870,639 | 11,454,954 | 31.28 | 3,712,223 | 48.20 |
| Fire | 112.664(1)(b) | 5.20% | 76,871,110 | 48,870,639 | 28,000,471 | 20.09 | 5,654,345 | 73.40 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 31.28 | 3,712,223 | 48.20 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| KISSIMMEE | 112.664(1)(a) | 7.00% | 160,371,013 | 154,140,223 | 6,230,790 | 99.99 | 6,398,180 | 26.14 |
| General | 112.664(1)(b) | 5.00% | 202,296,920 | 154,140,223 | 48,156,697 | 25.75 | 12,693,580 | 51.87 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 6,398,180 | 26.14 |
| KISSIMMEE | 112.664(1)(a) | 7.20% | 90,720,949 | 84,533,573 | 6,187,376 | 99.99 | 3,353,758 | 33.80 |
| Police | 112.664(1)(b) | 5.20% | 115,678,201 | 84,533,573 | 31,144,628 | 24.82 | 6,266,362 | 63.20 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 99.99 | 3,353,758 | 33.80 |
| KISSIMMEE UTILITY AUTHORITY | 112.664(1)(a) | 7.75% | 135,544,214 | 129,222,458 | 6,321,756 | 99.99 | 4,966,071 | 22.94 |
| General | 112.664(1)(b) | 5.75% | 169,658,890 | 129,222,458 | 40,436,432 | 26.86 | 8,966,424 | 41.42 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 4,966,071 | 22.94 |
| LABELLE | 112.664(1)(a) | 7.00% | 893,327 | 2,023,557 | -1,130,230 | 99.99 | 2,013 | 1.00 |
| Fire | 112.664(1)(b) | 5.00% | 1,165,114 | 2,023,557 | -858,443 | 38.13 | 56,712 | 28.17 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 12,886 | 6.40 |
| LADY LAKE | 112.664(1)(a) | 7.00% | 9,710,797 | 11,651,315 | -1,940,518 | 99.99 | 459,002 | 28.00 |
| Police | 112.664(1)(b) | 5.00% | 12,207,817 | 11,651,315 | 556,502 | 99.99 | 799,508 | 48.70 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 459,002 | 28.00 |
| LAKE ALFRED | 112.664(1)(a) | 7.25% | 6,262,488 | 6,618,050 | -355,562 | 99.99 | 311,378 | 15.80 |
| General | 112.664(1)(b) | 5.25% | 8,159,804 | 6,618,050 | 1,541,754 | 99.99 | 550,248 | 27.90 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 311,378 | 15.80 |
| LAKE ALFRED | 112.664(1)(a) | 7.00% | 4,924,149 | 5,854,134 | -929,985 | 99.99 | 176,000 | 21.30 |
| Police And Fire | 112.664(1)(b) | 5.00% | 6,169,371 | 5,854,134 | 315,237 | 99.99 | 327,003 | 39.70 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 176,000 | 21.30 |
| LAKE CITY | 112.664(1)(a) | 7.55% | 11,407,588 | 12,713,399 | -1,305,811 | 30.00 | 366,594 | 43.01 |
| Fire | 112.664(1)(b) | 5.55% | 14,327,075 | 12,713,399 | 1,613,676 | 25.87 | 845,848 | 99.24 |
| 10/1/2021 | Valuation Basis | 7.55% | N/A | N/A | N/A | 30.00 | 366,594 | 43.01 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| LAKE CITY | 112.664(1)(a) | 7.55% | 22,724,974 | 26,272,756 | -3,547,782 | 30.00 | 88,438 | 13.53 |
| General | 112.664(1)(b) | 5.55% | 28,470,849 | 26,272,756 | 2,198,093 | 27.20 | 1,275,376 | 195.06 |
| 10/1/2021 | Valuation Basis | 7.55% | N/A | N/A | N/A | 30.00 | 88,438 | 13.53 |
| LAKE CITY | 112.664(1)(a) | 7.00% | 16,161,221 | 20,590,835 | -4,429,614 | 99.99 | 323,735 | 20.50 |
| Police | 112.664(1)(b) | 5.00% | 20,919,741 | 20,590,835 | 328,906 | 99.99 | 503,408 | 31.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 323,735 | 20.50 |
| LAKE HELEN | 112.664(1)(a) | 7.00% | 1,274,361 | 1,772,717 | -498,356 | 46.79 | 14,915 | 5.90 |
| Police | 112.664(1)(b) | 5.00% | 1,643,707 | 1,772,717 | -129,010 | 26.07 | 99,343 | 39.27 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 46.79 | 33,717 | 13.33 |
| LAKE MARY | 112.664(1)(a) | 7.00% | 23,671,302 | 26,033,291 | -2,361,989 | 99.99 | 968,848 | 31.06 |
| Fire | 112.664(1)(b) | 5.00% | 29,942,074 | 26,033,291 | 3,908,783 | 31.42 | 1,825,090 | 58.51 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 968,848 | 31.06 |
| LAKE MARY | 112.664(1)(a) | 7.00% | 25,295,536 | 30,221,618 | -4,926,082 | 99.99 | 711,180 | 24.60 |
| Police | 112.664(1)(b) | 5.00% | 31,875,489 | 30,221,618 | 1,653,871 | 99.99 | 1,356,660 | 47.10 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 711,180 | 24.60 |
| LAKE PARK (RETIRED) | 112.664(1)(a) | 7.50% | 1,506,808 | 1,451,527 | 55,281 | 99.99 | 60,230 | 999.99 |
| Police | 112.664(1)(b) | 5.50% | 1,676,439 | 1,451,527 | 224,912 | 99.99 | 71,698 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 60,230 | 999.99 |
| LAKE WALES | 112.664(1)(a) | 7.75% | 14,062,652 | 11,200,762 | 2,861,890 | 21.32 | 664,904 | 38.00 |
| Fire | 112.664(1)(b) | 5.75% | 17,506,758 | 11,200,762 | 6,305,996 | 16.16 | 991,310 | 56.60 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 21.32 | 664,904 | 38.00 |
| LAKE WALES | 112.664(1)(a) | 7.50% | 14,627,608 | 13,946,489 | 681,119 | 99.99 | 610,513 | 12.70 |
| General | 112.664(1)(b) | 5.50% | 18,320,287 | 13,946,489 | 4,373,798 | 24.31 | 944,038 | 19.70 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 610,513 | 12.70 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| LAKE WALES | 112.664(1)(a) | 7.55% | 19,087,660 | 18,896,159 | 191,501 | 99.99 | 617,938 | 25.30 |
| Police | 112.664(1)(b) | 5.55% | 23,743,068 | 18,896,159 | 4,846,909 | 24.83 | 1,108,663 | 45.40 |
| 10/1/2021 | Valuation Basis | 7.55% | N/A | N/A | N/A | 99.99 | 617,938 | 25.30 |
| LAKE WORTH BEACH | 112.664(1)(a) | 6.90% | 65,984,902 | 58,949,730 | 7,035,172 | 17.50 | 3,654,859 | 999.99 |
| Fire | 112.664(1)(b) | 4.90% | 75,316,625 | 58,949,730 | 16,366,895 | 13.83 | 4,814,839 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 17.50 | 3,654,859 | 999.99 |
| LAKE WORTH BEACH | 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 BEACH | 112.664(1)(a) | 6.85% | 53,451,276 | 41,545,013 | 11,906,263 | 14.00 | 4,018,652 | 422.93 |
| Police | 112.664(1)(b) | 4.85% | 63,805,387 | 41,545,013 | 22,260,374 | 11.83 | 5,315,380 | 559.40 |
| 10/1/2021 | Valuation Basis | 6.85% | N/A | N/A | N/A | 14.00 | 4,018,652 | 422.93 |
| LAKELAND | 112.664(1)(a) | 7.00% | 129,302,102 | 134,339,270 | -5,037,168 | 99.99 | 4,244,757 | 31.10 |
| Fire | 112.664(1)(b) | 5.00% | 162,723,604 | 134,339,270 | 28,384,334 | 32.51 | 7,621,608 | 55.70 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 4,244,757 | 31.10 |
| LAKELAND | 112.664(1)(a) | 7.25% | 737,318,881 | 810,995,976 | -73,677,095 | 99.99 | 12,188,041 | 13.98 |
| General | 112.664(1)(b) | 5.25% | 904,162,980 | 810,995,976 | 93,167,004 | 22.58 | 30,348,273 | 34.81 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 12,188,041 | 13.98 |
| LAKELAND | 112.664(1)(a) | 6.75% | 180,629,570 | 183,221,304 | -2,591,734 | 99.99 | 6,535,006 | 38.75 |
| Police | 112.664(1)(b) | 4.75% | 225,515,854 | 183,221,304 | 42,294,550 | 25.21 | 11,038,263 | 65.46 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 6,535,006 | 38.75 |
| LANTANA | 112.664(1)(a) | 6.00% | 58,781,598 | 57,246,142 | 1,535,456 | 34.25 | 1,309,403 | 129.99 |
| Fire | 112.664(1)(b) | 4.00% | 74,455,423 | 57,246,142 | 17,209,281 | 22.08 | 4,892,901 | 485.75 |
| 9/30/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 40.58 | 972,466 | 96.54 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| LANTANA | 112.664(1)(a) | 7.00% | 23,352,996 | 23,029,656 | 323,340 | 99.99 | 1,237,043 | 55.67 |
| Police | 112.664(1)(b) | 5.00% | 30,209,838 | 23,029,656 | 7,180,182 | 25.25 | 2,203,656 | 99.17 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,237,043 | 55.67 |
| LARGO | 112.664(1)(a) | 6.50% | 209,059,556 | 184,430,955 | 24,628,601 | 29.75 | 9,106,762 | 44.36 |
| Police And Fire | 112.664(1)(b) | 4.50% | 262,029,666 | 184,430,955 | 77,598,711 | 19.50 | 14,368,401 | 69.99 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 29.75 | 9,106,762 | 44.36 |
| LAUDERDALE-BY-THE-SEA (VOL) | 112.664(1)(a) | 6.50% | 1,868,604 | 2,383,029 | -514,425 | 99.99 | 14,960 | 5.00 |
| Fire | 112.664(1)(b) | 4.50% | 2,367,197 | 2,383,029 | -15,832 | 99.99 | 90,305 | 30.18 |
| 10/1/2019 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 14,960 | 5.00 |
| LAUDERHILL | 112.664(1)(a) | 7.20% | 114,886,732 | 115,038,531 | -151,799 | 26.05 | 4,311,650 | 45.31 |
| Fire | 112.664(1)(b) | 5.20% | 145,707,052 | 115,038,531 | 30,668,521 | 19.00 | 7,875,325 | 82.76 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 26.05 | 4,311,650 | 45.31 |
| LAUDERHILL | 112.664(1)(a) | 7.00% | 33,509,608 | 36,410,595 | -2,900,987 | 99.99 | 1,115,345 | 26.64 |
| General | 112.664(1)(b) | 5.00% | 41,132,178 | 36,410,595 | 4,721,583 | 26.58 | 2,043,051 | 48.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,115,345 | 26.64 |
| LAUDERHILL | 112.664(1)(a) | 6.90% | 103,575,939 | 93,262,868 | 10,313,071 | 99.99 | 4,706,811 | 41.70 |
| Police | 112.664(1)(b) | 4.90% | 132,642,684 | 93,262,868 | 39,379,816 | 22.87 | 9,124,064 | 80.84 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 99.99 | 4,706,811 | 41.70 |
| LAUDERHILL (C&M) | 112.664(1)(a) | 6.90% | 59,458,632 | 45,717,277 | 13,741,355 | 19.33 | 3,881,315 | 47.10 |
| General | 112.664(1)(b) | 4.90% | 74,120,509 | 45,717,277 | 28,403,232 | 15.11 | 5,952,412 | 72.24 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 19.33 | 3,881,315 | 47.10 |
| LEESBURG | 112.664(1)(a) | 7.00% | 27,754,609 | 26,561,799 | 1,192,810 | 25.46 | 1,240,614 | 44.69 |
| Fire | 112.664(1)(b) | 5.00% | 34,885,397 | 26,561,799 | 8,323,598 | 18.50 | 2,133,848 | 76.87 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 25.46 | 1,240,614 | 44.69 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| LEESBURG | 112.664(1)(a) | 7.25% | 41,764,218 | 44,093,212 | -2,328,994 | 99.99 | 992,016 | 12.10 |
| General | 112.664(1)(b) | 5.25% | 51,253,255 | 44,093,212 | 7,160,043 | 23.33 | 1,680,579 | 20.60 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 992,016 | 12.10 |
| LEESBURG | 112.664(1)(a) | 6.80% | 28,229,983 | 29,322,935 | -1,092,952 | 99.99 | 978,586 | 23.62 |
| Police | 112.664(1)(b) | 4.80% | 35,932,417 | 29,322,935 | 6,609,482 | 29.59 | 1,839,429 | 44.38 |
| 10/1/2021 | Valuation Basis | 6.80% | N/A | N/A | N/A | 99.99 | 978,586 | 23.62 |
| LIGHTHOUSE POINT | 112.664(1)(a) | 7.00% | 21,388,227 | 24,560,637 | -3,172,410 | 31.31 | 670,826 | 15.17 |
| Police And Fire | 112.664(1)(b) | 5.00% | 28,942,160 | 24,560,637 | 4,381,523 | 23.09 | 2,256,196 | 51.03 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.21 | 1,042,998 | 23.59 |
| LIVE OAK | 112.664(1)(a) | 6.75% | 1,931,575 | 1,619,625 | 311,950 | 15.82 | 60,869 | 999.99 |
| Fire | 112.664(1)(b) | 4.75% | 2,292,247 | 1,619,625 | 672,622 | 12.81 | 86,628 | 999.99 |
| 10/1/2020 | Valuation Basis | 6.75% | N/A | N/A | N/A | 15.82 | 60,869 | 999.99 |
| LONGBOAT KEY | 112.664(1)(a) | 7.00% | 32,483,655 | 24,093,028 | 8,390,627 | 15.77 | 1,710,005 | 999.99 |
| Fire | 112.664(1)(b) | 5.00% | 40,470,294 | 24,093,028 | 16,377,266 | 13.20 | 2,099,792 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 15.77 | 1,710,005 | 999.99 |
| LONGBOAT KEY | 112.664(1)(a) | 7.00% | 14,243,443 | 13,140,864 | 1,102,579 | 23.33 | 302,361 | 999.99 |
| General | 112.664(1)(b) | 5.00% | 17,324,637 | 13,140,864 | 4,183,773 | 16.61 | 480,661 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 23.33 | 302,361 | 999.99 |
| LONGBOAT KEY | 112.664(1)(a) | 7.00% | 11,935,771 | 9,049,790 | 2,885,981 | 15.76 | 503,616 | 999.99 |
| Police | 112.664(1)(b) | 5.00% | 14,727,819 | 9,049,790 | 5,678,029 | 13.09 | 641,478 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 15.76 | 503,616 | 999.99 |
| LONGWOOD | 112.664(1)(a) | 7.00% | 21,388,227 | 24,560,637 | -3,172,410 | 31.31 | 670,826 | 15.17 |
| Police And Fire | 112.664(1)(b) | 5.00% | 28,942,160 | 24,560,637 | 4,381,523 | 23.09 | 2,256,196 | 51.03 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.21 | 1,042,998 | 23.59 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| LYNN HAVEN | 112.664(1)(a) | 7.25% | 8,830,831 | 9,566,166 | -735,335 | 99.99 | 309,444 | 31.30 |
| Fire | 112.664(1)(b) | 5.25% | 11,204,206 | 9,566,166 | 1,638,040 | 51.50 | 606,183 | 61.30 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 309,444 | 31.30 |
| LYNN HAVEN | 112.664(1)(a) | 7.50% | 22,620,231 | 23,265,837 | -645,606 | 99.99 | 984,162 | 20.10 |
| General | 112.664(1)(b) | 5.50% | 28,080,559 | 23,265,837 | 4,814,722 | 28.04 | 1,748,929 | 35.90 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 984,162 | 20.10 |
| LYNN HAVEN | 112.664(1)(a) | 7.25% | 10,104,213 | 12,910,474 | -2,806,261 | 99.99 | 381,179 | 20.50 |
| Police | 112.664(1)(b) | 5.25% | 12,606,402 | 12,910,474 | -304,072 | 99.99 | 655,058 | 35.10 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 381,179 | 20.50 |
| MADISON | 112.664(1)(a) | 7.00% | 7,383,978 | 6,752,478 | 631,500 | 99.99 | 383,951 | 28.70 |
| Police And Fire | 112.664(1)(b) | 5.00% | 9,462,355 | 6,752,478 | 2,709,877 | 22.35 | 617,420 | 46.20 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 383,951 | 28.70 |
| MAITLAND | 112.664(1)(a) | 7.10% | 48,014,570 | 42,623,531 | 5,391,039 | 42.00 | 2,263,708 | 36.20 |
| Police And Fire | 112.664(1)(b) | 5.10% | 60,546,226 | 42,623,531 | 17,922,695 | 21.51 | 3,712,097 | 59.40 |
| 10/1/2021 | Valuation Basis | 7.10% | N/A | N/A | N/A | 42.00 | 2,263,708 | 36.20 |
| MANALAPAN | 112.664(1)(a) | 6.50% | 2,938,618 | 2,377,962 | 560,656 | 22.83 | 460,330 | 26.50 |
| General And Police | 112.664(1)(b) | 4.50% | 3,725,016 | 2,377,962 | 1,347,054 | 17.25 | 705,179 | 40.60 |
| 10/1/2020 | Valuation Basis | 6.50% | N/A | N/A | N/A | 22.83 | 460,330 | 26.50 |
| MARATHON | 112.664(1)(a) | 7.00% | 8,483,595 | 10,785,528 | -2,301,933 | 31.55 | 283,582 | 17.13 |
| Fire | 112.664(1)(b) | 5.00% | 11,919,566 | 10,785,528 | 1,134,038 | 23.19 | 1,094,895 | 66.13 |
| 10/1/2020 | Valuation Basis | 7.00% | N/A | N/A | N/A | 31.55 | 286,224 | 17.29 |
| MARCO ISLAND | 112.664(1)(a) | 7.00% | 24,834,525 | 29,594,247 | -4,759,722 | 99.99 | 1,215,975 | 39.66 |
| Fire | 112.664(1)(b) | 5.00% | 31,139,066 | 29,594,247 | 1,544,819 | 99.99 | 2,079,972 | 67.84 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,215,975 | 39.66 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| MARCO ISLAND | 112.664(1)(a) | 7.00% | 19,885,123 | 22,457,054 | -2,571,931 | 99.99 | 805,345 | 31.91 |
| Police | 112.664(1)(b) | 5.00% | 26,110,947 | 22,457,054 | 3,653,893 | 30.20 | 1,532,042 | 60.72 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 805,345 | 31.91 |
| MARIANNA | 112.664(1)(a) | 6.50% | 3,389,967 | 4,278,250 | -888,283 | 99.99 | 71,249 | 12.66 |
| Fire | 112.664(1)(b) | 4.50% | 4,500,264 | 4,278,250 | 222,014 | 99.99 | 155,893 | 27.70 |
| 10/1/2020 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 71,249 | 12.66 |
| MARIANNA | 112.664(1)(a) | 6.50% | 3,608,683 | 5,530,931 | -1,922,248 | 99.99 | 85,139 | 13.34 |
| Police | 112.664(1)(b) | 4.50% | 4,899,258 | 5,530,931 | -631,673 | 99.99 | 112,880 | 17.69 |
| 10/1/2020 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 85,139 | 13.34 |
| MARTIN COUNTY | 112.664(1)(a) | 5.50% | 8,512,947 | 8,535,538 | -22,591 | 99.99 | 10,597 | 999.99 |
| Early Retirement Plan | 112.664(1)(b) | 3.50% | 10,251,437 | 8,535,538 | 1,715,899 | 19.08 | 333,615 | 999.99 |
| 7/1/2017 | Valuation Basis | 5.50% | N/A | N/A | N/A | 99.99 | 10,597 | 999.99 |
| MEDLEY | 112.664(1)(a) | 7.50% | 31,344,814 | 35,646,537 | -4,301,723 | 99.99 | 796,075 | 23.20 |
| Police | 112.664(1)(b) | 5.50% | 39,077,440 | 35,646,537 | 3,430,903 | 99.99 | 1,759,213 | 51.30 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 796,075 | 23.20 |
| MEDLEY - GENERAL + ELECTED | 112.664(1)(a) | 6.50% | 28,807,415 | 30,352,003 | -1,544,588 | 99.99 | 1,064,275 | 32.80 |
| General | 112.664(1)(b) | 4.50% | 36,482,096 | 30,352,003 | 6,130,093 | 28.20 | 1,957,315 | 60.40 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 1,064,275 | 32.80 |
| MELBOURNE | 112.664(1)(a) | 7.13% | 98,466,411 | 85,459,049 | 13,007,362 | 17.95 | 4,489,280 | 53.13 |
| Fire | 112.664(1)(b) | 5.13% | 121,188,882 | 85,459,049 | 35,729,833 | 14.50 | 7,108,345 | 84.13 |
| 10/1/2021 | Valuation Basis | 7.13% | N/A | N/A | N/A | 17.95 | 4,489,280 | 53.13 |
| MELBOURNE | 112.664(1)(a) | 7.25% | 108,856,777 | 109,958,278 | -1,101,501 | 99.99 | 3,469,988 | 37.09 |
| Police | 112.664(1)(b) | 5.25% | 135,852,194 | 109,958,278 | 25,893,916 | 24.81 | 6,024,018 | 64.38 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 3,469,988 | 37.09 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| MELBOURNE [G] | 112.664(1)(a) | 7.00% | 6,423,501 | 8,959,773 | -2,536,272 | 99.99 | 45,983 | 46.70 |
| General | 112.664(1)(b) | 5.00% | 7,963,743 | 8,959,773 | -996,030 | 99.99 | 44,701 | 45.40 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 45,983 | 46.70 |
| MELBOURNE [G] - SPECIAL RISK | 112.664(1)(a) | 7.00% | 1,465,219 | 1,894,698 | -429,479 | 99.99 | 39,975 | 999.99 |
| General | 112.664(1)(b) | 5.00% | 1,910,802 | 1,894,698 | 16,104 | 30.14 | 72,830 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 39,975 | 999.99 |
| MELBOURNE BEACH | 112.664(1)(a) | 6.90% | 4,932,747 | 4,693,790 | 238,957 | 99.99 | 264,974 | 42.50 |
| Police | 112.664(1)(b) | 4.90% | 6,180,964 | 4,693,790 | 1,487,174 | 23.66 | 431,173 | 69.10 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 99.99 | 264,974 | 42.50 |
| MIAMI - ELECTED | 112.664(1)(a) | 2.50% | 10,951,817 | 7,356,446 | 3,595,371 | 17.11 | 778,802 | 774.27 |
| General | 112.664(1)(b) | 0.50% | 14,357,797 | 7,356,446 | 7,001,351 | 14.06 | 1,700,938 | 999.99 |
| 1/1/2020 | Valuation Basis | 2.50% | N/A | N/A | N/A | 17.11 | 792,760 | 788.15 |
| MIAMI - FIPO | 112.664(1)(a) | 7.00% | 2,100,049,297 | 1,306,437,051 | 793,612,246 | 12.00 | 99,369,914 | 55.66 |
| Police And Fire | 112.664(1)(b) | 0.00% | 2,606,237,544 | 1,306,437,051 | 1,299,800,493 | 10.00 | 130,204,293 | 72.93 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 12.00 | 99,369,914 | 55.66 |
| MIAMI - FIPO (STAFF) | 112.664(1)(a) | 6.50% | 3,058,388 | 4,330,583 | 1,272,195 | 100.00 | 0 | 0.00 |
| General | 112.664(1)(b) | 4.50% | 3,728,969 | 4,330,583 | 601,614 | 38.00 | 127,972 | 39.53 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 100.00 | 0 | 0.00 |
| MIAMI - FIPO COLA (RETIRED) | 112.664(1)(a) | 7.34% | 407,683,483 | 416,022,492 | -8,339,009 | 100.00 | 7,208,422 | 3.89 |
| Police And Fire | 112.664(1)(b) | 5.34% | 482,018,180 | 416,022,492 | 65,995,688 | 24.00 | 7,208,422 | 3.89 |
| 1/1/2021 | Valuation Basis | 7.34% | N/A | N/A | N/A | 35.00 | 7,208,422 | 3.89 |
| MIAMI - GESE | 112.664(1)(a) | 7.45% | 1,135,791,592 | 933,467,916 | 202,323,676 | 22.17 | 53,765,131 | 40.82 |
| General And Sanitation | 112.664(1)(b) | 5.45% | 1,400,442,623 | 933,467,916 | 466,974,707 | 16.25 | 77,181,473 | 58.60 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 22.17 | 53,765,131 | 40.82 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| MIAMI - GESE (EXCESS) | 112.664(1)(a) | 2.26% | 4,901,795 | 0 | 4,901,795 | 0.00 | 608,021 | 0.46 |
| General And Sanitation | 112.664(1)(b) | 0.26% | 6,662,528 | 0 | 6,662,528 | 0.00 | 749,938 | 0.57 |
| 10/1/2021 | Valuation Basis | 2.26% | N/A | N/A | N/A | 0.00 | 428,626 | 0.33 |
| MIAMI - GESE (STAFF) | 112.664(1)(a) | 7.45% | 6,081,414 | 5,911,391 | 170,023 | 99.99 | 257,061 | 59.25 |
| General And Sanitation | 112.664(1)(b) | 5.45% | 8,058,076 | 5,911,391 | 2,146,685 | 26.33 | 471,793 | 108.75 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 99.99 | 257,061 | 59.25 |
| MIAMI - OFF-STREET PARKING | 112.664(1)(a) | 6.00% | 24,720,183 | 27,037,929 | -2,317,746 | 99.99 | 650,435 | 23.83 |
| General | 112.664(1)(b) | 4.00% | 30,635,926 | 27,037,929 | 3,597,997 | 27.17 | 1,611,698 | 59.06 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 650,435 | 23.83 |
| MIAMI BEACH | 112.664(1)(a) | 7.20% | 948,951,480 | 848,745,475 | 100,206,005 | 27.67 | 37,643,846 | 42.67 |
| General | 112.664(1)(b) | 5.20% | 1,200,509,433 | 848,745,475 | 351,763,958 | 19.33 | 62,730,816 | 71.11 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 27.67 | 37,643,846 | 42.67 |
| MIAMI BEACH | 112.664(1)(a) | 7.40% | 1,382,686,907 | 1,184,024,775 | 198,662,132 | 25.50 | 52,354,458 | 76.02 |
| Police And Fire | 112.664(1)(b) | 5.40% | 1,775,401,643 | 1,184,024,775 | 591,376,868 | 18.58 | 82,110,551 | 119.22 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 25.50 | 52,354,458 | 76.02 |
| MIAMI SHORES VILLAGE | 112.664(1)(a) | 7.00% | 18,539,725 | 19,811,108 | -1,271,383 | 99.99 | 653,045 | 16.67 |
| General | 112.664(1)(b) | 5.00% | 23,159,548 | 19,811,108 | 3,348,440 | 39.67 | 1,253,243 | 31.99 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 653,045 | 16.67 |
| MIAMI SHORES VILLAGE | 112.664(1)(a) | 7.00% | 34,767,849 | 35,168,683 | -400,834 | 99.99 | 1,577,824 | 49.44 |
| Police | 112.664(1)(b) | 5.00% | 44,895,084 | 35,168,683 | 9,726,401 | 29.17 | 2,935,258 | 91.98 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,577,824 | 49.44 |
| MIAMI SPRINGS | 112.664(1)(a) | 7.00% | 21,638,402 | 25,086,188 | -3,447,786 | 99.99 | 666,213 | 16.30 |
| General | 112.664(1)(b) | 5.00% | 26,943,200 | 25,086,188 | 1,857,012 | 99.99 | 1,297,935 | 31.75 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 666,213 | 16.30 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| MIAMI SPRINGS | 112.664(1)(a) | 7.00% | 34,867,318 | 41,328,472 | -6,461,154 | 99.99 | 826,461 | 25.25 |
| Police And Fire | 112.664(1)(b) | 5.00% | 42,901,011 | 41,328,472 | 1,572,539 | 49.17 | 1,730,053 | 52.87 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 826,461 | 25.25 |
| MIAMI-DADE COUNTY | 112.664(1)(a) | 5.60% | 33,042,536 | 24,094,508 | 8,948,028 | 8.83 | 1,854,697 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 3.60% | 37,535,199 | 24,094,508 | 13,440,691 | 7.92 | 2,294,951 | 0.00 |
| 7/1/2020 | Valuation Basis | 5.60% | N/A | N/A | N/A | 8.83 | 1,854,697 | 0.00 |
| MIDWAY FCD | 112.664(1)(a) | 7.00% | 9,186,106 | 9,475,095 | -288,989 | 99.99 | 711,633 | 31.20 |
| Fire | 112.664(1)(b) | 5.00% | 12,488,553 | 9,475,095 | 3,013,458 | 99.99 | 1,416,849 | 62.10 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 711,633 | 31.20 |
| MILTON | 112.664(1)(a) | 7.75% | 10,098,818 | 6,966,301 | 3,132,517 | 16.99 | 705,564 | 71.00 |
| Fire | 112.664(1)(b) | 5.75% | 12,544,819 | 6,966,301 | 5,578,518 | 13.97 | 957,397 | 96.40 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 16.99 | 705,564 | 71.00 |
| MILTON | 112.664(1)(a) | 7.40% | 17,249,929 | 16,977,081 | 272,848 | 99.99 | 727,873 | 21.90 |
| General | 112.664(1)(b) | 5.40% | 21,196,522 | 16,977,081 | 4,219,441 | 23.65 | 1,204,525 | 36.20 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 727,873 | 21.90 |
| MILTON | 112.664(1)(a) | 7.25% | 9,500,639 | 10,384,040 | -883,401 | 99.99 | 212,346 | 33.70 |
| Police | 112.664(1)(b) | 5.25% | 11,844,369 | 10,384,040 | 1,460,329 | 31.91 | 439,980 | 69.80 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 212,346 | 33.70 |
| MIRAMAR | 112.664(1)(a) | 7.25% | 260,369,145 | 235,823,392 | 24,545,753 | 34.08 | 10,657,247 | 111.22 |
| Fire | 112.664(1)(b) | 5.25% | 328,503,338 | 235,823,392 | 92,679,946 | 22.08 | 18,944,831 | 197.71 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 34.08 | 10,657,247 | 111.22 |
| MIRAMAR | 112.664(1)(a) | 7.00% | 151,291,939 | 151,855,422 | -563,483 | 99.99 | 7,180,130 | 35.61 |
| General | 112.664(1)(b) | 5.00% | 188,650,022 | 151,855,422 | 36,794,600 | 99.99 | 12,003,177 | 59.53 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 7,180,130 | 35.61 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| MIRAMAR | 112.664(1)(a) | 7.00% | 310,377,708 | 256,959,885 | 53,417,823 | 21.65 | 13,130,236 | 86.14 |
| Police | 112.664(1)(b) | 5.00% | 392,319,546 | 256,959,885 | 135,359,661 | 17.09 | 21,495,596 | 141.03 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.01 | 12,776,220 | 83.82 |
| MIRAMAR - MANAGEMENT | 112.664(1)(a) | 7.00% | 81,953,366 | 71,817,997 | 10,135,369 | 24.83 | 6,582,759 | 38.68 |
| General | 112.664(1)(b) | 5.00% | 104,992,061 | 71,817,997 | 33,174,064 | 18.50 | 9,834,576 | 57.79 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.83 | 6,582,759 | 38.68 |
| MONROE COUNTY | 112.664(1)(a) | 3.00% | 353,093 | 210,781 | 142,312 | 5.93 | 23,142 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 1.00% | 396,409 | 210,781 | 185,628 | 5.56 | 26,747 | 0.00 |
| 7/1/2021 | Valuation Basis | 3.00% | N/A | N/A | N/A | 5.93 | 31,624 | 0.00 |
| MONROE COUNTY VOL F.F. & EMS | 112.664(1)(a) | 1.00% | 563,076 | 841,819 | -278,743 | 14.90 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 0.00% | 618,042 | 841,818 | -223,776 | 15.00 | 0 | 0.00 |
| 1/1/2021 | Valuation Basis | 1.00% | N/A | N/A | N/A | 15.00 | 0 | 0.00 |
| MONTICELLO | 112.664(1)(a) | 7.75% | 674,258 | 1,205,730 | -531,472 | 99.99 | 8,492 | 999.99 |
| Fire | 112.664(1)(b) | 5.75% | 820,808 | 1,205,730 | -384,922 | 99.99 | 8,410 | 999.99 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 8,492 | 999.99 |
| MONTICELLO | 112.664(1)(a) | 6.50% | 2,291,555 | 2,293,289 | -1,734 | 99.99 | 69,757 | 19.74 |
| Police | 112.664(1)(b) | 4.50% | 2,954,603 | 2,293,289 | 661,314 | 28.25 | 149,829 | 42.39 |
| 10/1/2019 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 69,757 | 19.74 |
| MOUNT DORA | 112.664(1)(a) | 7.00% | 11,668,646 | 11,498,801 | 169,845 | 99.99 | 628,164 | 28.75 |
| Fire | 112.664(1)(b) | 5.00% | 15,142,699 | 11,498,801 | 3,643,898 | 30.17 | 1,221,369 | 55.90 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 628,164 | 28.75 |
| MOUNT DORA | 112.664(1)(a) | 6.50% | 19,029,397 | 19,002,601 | 26,796 | 99.99 | 242,058 | 13.89 |
| General | 112.664(1)(b) | 4.50% | 23,163,934 | 19,002,601 | 4,161,333 | 20.67 | 877,580 | 50.36 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 242,058 | 13.89 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| MOUNT DORA | 112.664(1)(a) | 7.25% | 14,725,549 | 15,912,701 | -1,187,152 | 99.99 | 794,359 | 24.91 |
| Police | 112.664(1)(b) | 5.25% | 19,162,488 | 15,912,701 | 3,249,787 | 32.50 | 1,696,185 | 53.19 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 794,359 | 24.91 |
| NAPLES | 112.664(1)(a) | 7.00% | 77,884,636 | 72,144,572 | 5,740,064 | 32.06 | 2,378,893 | 62.94 |
| Fire | 112.664(1)(b) | 5.00% | 100,228,505 | 72,144,572 | 28,083,933 | 20.99 | 4,174,084 | 110.43 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 32.06 | 2,378,893 | 62.94 |
| NAPLES | 112.664(1)(a) | 7.00% | 75,880,853 | 72,543,601 | 3,337,252 | 99.99 | 2,676,050 | 15.19 |
| General | 112.664(1)(b) | 5.00% | 93,304,317 | 72,543,601 | 20,760,716 | 20.51 | 4,462,975 | 25.33 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 2,676,050 | 15.19 |
| NAPLES | 112.664(1)(a) | 7.00% | 75,401,960 | 66,686,744 | 8,715,216 | 24.69 | 2,585,326 | 56.38 |
| Police | 112.664(1)(b) | 5.00% | 94,108,618 | 66,686,744 | 27,421,874 | 17.66 | 4,113,692 | 89.70 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 24.69 | 2,585,326 | 56.38 |
| NEPTUNE BEACH | 112.664(1)(a) | 7.50% | 12,404,374 | 12,726,614 | -322,240 | 99.99 | 507,479 | 29.28 |
| Police | 112.664(1)(b) | 5.50% | 15,433,762 | 12,726,614 | 2,707,148 | 24.97 | 847,725 | 48.91 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 507,479 | 29.28 |
| NEW PORT RICHEY | 112.664(1)(a) | 7.50% | 14,309,774 | 15,793,399 | -1,483,625 | 99.99 | 456,691 | 27.70 |
| Fire | 112.664(1)(b) | 5.50% | 17,969,775 | 15,793,399 | 2,176,376 | 28.13 | 885,138 | 53.60 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 456,691 | 27.70 |
| NEW PORT RICHEY | 112.664(1)(a) | 7.25% | 29,485,249 | 36,375,048 | -6,889,799 | 99.99 | 768,228 | 26.50 |
| Police | 112.664(1)(b) | 5.25% | 36,931,256 | 36,375,048 | 556,208 | 53.33 | 1,423,748 | 49.12 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 768,228 | 26.50 |
| NEW SMYRNA BEACH | 112.664(1)(a) | 7.80% | 32,586,727 | 29,104,871 | 3,481,856 | 99.99 | 1,091,106 | 37.30 |
| Fire | 112.664(1)(b) | 5.80% | 41,107,903 | 29,104,871 | 12,003,032 | 21.79 | 1,864,322 | 63.70 |
| 10/1/2021 | Valuation Basis | 7.80% | N/A | N/A | N/A | 99.99 | 1,091,106 | 37.30 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| NEW SMYRNA BEACH | 112.664(1)(a) | 7.75% | 24,449,208 | 22,079,165 | 2,370,043 | 99.99 | 1,096,073 | 36.10 |
| Police | 112.664(1)(b) | 5.75% | 29,910,302 | 22,079,165 | 7,831,137 | 20.55 | 1,748,785 | 57.60 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 1,096,073 | 36.10 |
| NORTH BAY FCD | 112.664(1)(a) | 7.25% | 6,628,200 | 7,211,008 | -582,808 | 99.99 | 341,289 | 29.70 |
| Fire | 112.664(1)(b) | 5.25% | 8,738,809 | 7,211,008 | 1,527,801 | 99.99 | 648,736 | 56.50 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 341,289 | 29.70 |
| NORTH BREVARD HOSPITAL (Parrish) | 112.664(1)(a) | 6.85% | 44,451,340 | 74,327,898 | -29,876,558 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 4.85% | 51,671,953 | 74,327,898 | -22,655,945 | 99.99 | 0 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.85% | 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 Naples) | 112.664(1)(a) | 7.00% | 126,608,348 | 128,642,445 | -2,034,097 | 99.99 | 6,436,700 | 38.68 |
| Fire | 112.664(1)(b) | 5.00% | 171,013,903 | 128,642,445 | 42,371,458 | 32.21 | 12,946,818 | 77.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 6,436,700 | 38.68 |
| NORTH MIAMI 691 [GPF] | 112.664(1)(a) | 6.75% | 148,079,967 | 167,202,879 | -19,122,912 | 99.99 | 2,162,483 | 19.95 |
| Fire | 112.664(1)(b) | 4.75% | 187,892,150 | 167,202,879 | 20,689,271 | 35.67 | 6,837,531 | 63.07 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 2,162,483 | 19.95 |
| NORTH MIAMI 691 [GPF] | 112.664(1)(a) | 6.75% | 148,079,967 | 167,202,879 | -19,122,912 | 99.99 | 2,162,483 | 19.95 |
| General | 112.664(1)(b) | 4.75% | 187,892,150 | 167,202,879 | 20,689,271 | 35.67 | 6,837,531 | 63.07 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 2,162,483 | 19.95 |
| NORTH MIAMI 691 [GPF] | 112.664(1)(a) | 6.75% | 148,079,967 | 167,202,879 | -19,122,912 | 99.99 | 2,162,483 | 19.95 |
| Police | 112.664(1)(b) | 4.75% | 187,892,150 | 167,202,879 | 20,689,271 | 35.67 | 6,837,531 | 63.07 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 2,162,483 | 19.95 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| NORTH MIAMI 748 | 112.664(1)(a) | 7.00% | 124,763,419 | 105,037,573 | 19,725,846 | 30.25 | 5,884,048 | 71.63 |
| Police | 112.664(1)(b) | 5.00% | 163,699,493 | 105,037,573 | 58,661,920 | 20.67 | 9,930,370 | 120.89 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 30.25 | 5,884,048 | 71.63 |
| NORTH MIAMI BEACH | 112.664(1)(a) | 7.35% | 119,425,390 | 93,341,590 | 26,083,800 | 18.17 | 4,194,706 | 58.32 |
| General | 112.664(1)(b) | 5.35% | 149,636,443 | 93,341,590 | 56,294,853 | 14.58 | 6,230,520 | 86.62 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 18.17 | 4,194,706 | 58.32 |
| NORTH MIAMI BEACH | 112.664(1)(a) | 7.50% | 158,651,029 | 116,396,198 | 42,254,831 | 15.83 | 7,894,576 | 116.90 |
| Police And Fire | 112.664(1)(b) | 5.50% | 199,724,955 | 116,396,198 | 83,328,757 | 13.20 | 12,746,388 | 188.80 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 15.83 | 7,894,576 | 116.90 |
| NORTH MIAMI BEACH - MANAGEMENT | 112.664(1)(a) | 7.50% | 20,525,614 | 20,741,874 | -216,260 | 99.99 | 64,577 | 7.07 |
| General | 112.664(1)(b) | 5.50% | 25,041,493 | 20,741,874 | 4,299,619 | 20.69 | 801,051 | 87.71 |
| 10/1/2020 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 138,066 | 15.12 |
| NORTH PORT | 112.664(1)(a) | 7.00% | 60,561,162 | 65,404,889 | -4,843,727 | 99.99 | 1,327,374 | 31.30 |
| Fire | 112.664(1)(b) | 5.00% | 78,138,970 | 65,404,889 | 12,734,081 | 36.88 | 3,245,432 | 76.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,327,374 | 31.30 |
| NORTH PORT | 112.664(1)(a) | 7.00% | 59,189,794 | 63,415,259 | -4,225,465 | 99.99 | 2,182,087 | 39.10 |
| Police | 112.664(1)(b) | 5.00% | 75,504,792 | 63,415,259 | 12,089,533 | 31.69 | 4,095,278 | 73.50 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 2,182,087 | 39.10 |
| NORTH RIVER FCD | 112.664(1)(a) | 7.40% | 30,512,515 | 29,770,151 | 742,364 | 99.99 | 1,453,505 | 33.90 |
| Fire | 112.664(1)(b) | 5.40% | 38,364,309 | 29,770,151 | 8,594,158 | 30.53 | 2,484,397 | 58.00 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 1,453,505 | 33.90 |
| OAKLAND PARK | 112.664(1)(a) | 7.50% | 43,461,404 | 48,805,681 | -5,344,277 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 5.50% | 52,108,859 | 48,805,681 | 3,303,178 | 27.19 | 535,626 | 23.85 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 330,375 | 14.71 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| OAKLAND PARK | 112.664(1)(a) | 7.00% | 78,351,538 | 71,472,577 | 6,878,961 | 22.48 | 3,116,558 | 277.84 |
| Police And Fire | 112.664(1)(b) | 5.00% | 93,996,143 | 71,472,577 | 22,523,566 | 16.23 | 6,602,392 | 588.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.48 | 3,116,558 | 277.84 |
| OCALA | 112.664(1)(a) | 7.00% | 93,974,927 | 89,922,575 | 4,052,352 | 25.00 | 3,398,109 | 39.95 |
| Fire | 112.664(1)(b) | 5.00% | 120,954,095 | 89,922,575 | 31,031,520 | 19.00 | 5,854,213 | 68.83 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 25.00 | 3,398,109 | 39.95 |
| OCALA | 112.664(1)(a) | 6.90% | 240,864,347 | 199,814,988 | 41,049,359 | 22.09 | 8,347,959 | 88.20 |
| General | 112.664(1)(b) | 4.90% | 300,685,998 | 199,814,988 | 100,871,010 | 16.82 | 11,965,764 | 126.40 |
| 10/1/2021 | Valuation Basis | 6.90% | N/A | N/A | N/A | 22.09 | 8,347,959 | 88.20 |
| OCALA | 112.664(1)(a) | 7.50% | 101,262,604 | 93,347,956 | 7,914,648 | 99.99 | 4,219,456 | 37.17 |
| Police | 112.664(1)(b) | 5.50% | 126,750,146 | 93,347,956 | 33,402,190 | 21.65 | 6,953,771 | 61.25 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 4,219,456 | 37.17 |
| OCEAN CITY-WRIGHT FCD | 112.664(1)(a) | 7.00% | 23,911,261 | 19,777,296 | 4,133,965 | 32.63 | 1,249,139 | 36.60 |
| Fire | 112.664(1)(b) | 5.00% | 30,693,516 | 19,777,296 | 10,916,220 | 20.53 | 1,958,857 | 57.50 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 32.63 | 1,249,139 | 36.60 |
| OCOEE | 112.664(1)(a) | 7.00% | 49,092,348 | 51,499,434 | -2,407,086 | 99.99 | 1,422,304 | 14.34 |
| General | 112.664(1)(b) | 5.00% | 61,791,464 | 51,499,434 | 10,292,030 | 29.17 | 2,817,753 | 28.42 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,422,304 | 14.34 |
| OCOEE | 112.664(1)(a) | 7.00% | 73,607,425 | 75,724,154 | -2,116,729 | 99.99 | 3,010,632 | 30.35 |
| Police And Fire | 112.664(1)(b) | 5.00% | 93,942,416 | 75,724,154 | 18,218,262 | 27.87 | 5,490,667 | 55.36 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 3,010,632 | 30.35 |
| OKALOOSA ISLAND FCD | 112.664(1)(a) | 7.20% | 18,693,278 | 13,430,773 | 5,262,505 | 18.83 | 1,088,851 | 83.50 |
| Fire | 112.664(1)(b) | 5.20% | 24,462,056 | 13,430,773 | 11,031,283 | 15.55 | 1,519,219 | 116.50 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 18.83 | 1,088,851 | 83.50 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| OKEECHOBEE | 112.664(1)(a) | 7.00% | 4,131,657 | 4,861,814 | -730,157 | 99.99 | 96,675 | 22.67 |
| Fire | 112.664(1)(b) | 5.00% | 5,199,282 | 4,861,814 | 337,468 | 99.99 | 246,975 | 57.92 |
| 10/1/2020 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 96,675 | 22.67 |
| OKEECHOBEE | 112.664(1)(a) | 7.00% | 4,912,707 | 6,482,056 | -1,569,349 | 99.99 | 101,590 | 9.06 |
| General | 112.664(1)(b) | 5.00% | 6,122,202 | 6,482,056 | -359,854 | 99.99 | 354,447 | 31.63 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 101,590 | 9.06 |
| OKEECHOBEE | 112.664(1)(a) | 7.00% | 9,333,222 | 12,045,012 | -2,711,790 | 99.99 | 179,976 | 15.50 |
| Police | 112.664(1)(b) | 5.00% | 11,799,598 | 12,045,012 | -245,414 | 99.99 | 612,649 | 52.78 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 179,976 | 15.50 |
| OKEECHOBEE UTILITY | 112.664(1)(a) | 6.75% | 10,244,114 | 12,148,221 | -1,904,107 | 99.99 | 125,917 | 6.00 |
| General | 112.664(1)(b) | 4.75% | 13,111,584 | 12,148,221 | 963,363 | 99.99 | 689,470 | 32.85 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 125,917 | 6.00 |
| OLDSMAR | 112.664(1)(a) | 7.00% | 7,600,120 | 8,493,797 | -893,677 | 15.87 | 140,277 | 20.42 |
| Fire | 112.664(1)(b) | 5.00% | 10,562,976 | 8,493,797 | 2,069,179 | 14.01 | 838,681 | 122.10 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 15.60 | 220,205 | 32.06 |
| ORANGE COUNTY LIBRARY | 112.664(1)(a) | 6.75% | 45,274,368 | 58,269,718 | -12,995,350 | 86.00 | 457,146 | 11.78 |
| General | 112.664(1)(b) | 4.75% | 57,589,168 | 58,269,718 | -680,550 | 43.33 | 1,416,537 | 36.50 |
| 1/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 86.00 | 457,146 | 11.78 |
| ORANGE PARK | 112.664(1)(a) | 7.25% | 9,546,756 | 10,403,423 | -856,667 | 99.99 | 349,074 | 24.49 |
| Fire | 112.664(1)(b) | 5.25% | 12,118,269 | 10,403,423 | 1,714,846 | 41.53 | 666,630 | 46.77 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 349,074 | 24.49 |
| ORANGE PARK | 112.664(1)(a) | 7.00% | 11,595,463 | 13,716,001 | -2,120,538 | 99.99 | 251,068 | 9.88 |
| General | 112.664(1)(b) | 5.00% | 14,573,618 | 13,716,001 | 857,617 | 99.99 | 435,972 | 17.15 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 251,068 | 9.88 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| ORANGE PARK | 112.664(1)(a) | 6.70% | 22,519,560 | 25,751,774 | -3,232,214 | 99.99 | 496,302 | 33.73 |
| Police | 112.664(1)(b) | 4.70% | 29,024,744 | 25,751,774 | 3,272,970 | 38.07 | 1,107,746 | 75.30 |
| 10/1/2021 | Valuation Basis | 6.70% | N/A | N/A | N/A | 99.99 | 496,302 | 33.73 |
| ORLANDO | 112.664(1)(a) | 7.25% | 593,395,596 | 536,159,748 | 57,235,848 | 22.00 | 22,111,234 | 46.33 |
| Fire | 112.664(1)(b) | 5.25% | 755,759,652 | 536,159,748 | 219,599,904 | 17.00 | 41,579,102 | 87.12 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 22.00 | 21,993,539 | 46.08 |
| ORLANDO | 112.664(1)(a) | 6.50% | 268,374,509 | 255,600,236 | 12,774,273 | 26.50 | 7,423,983 | 279.09 |
| General | 112.664(1)(b) | 4.50% | 325,858,093 | 255,600,236 | 70,257,857 | 17.50 | 16,171,692 | 607.93 |
| 9/30/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 24.83 | 8,515,360 | 320.11 |
| ORLANDO | 112.664(1)(a) | 7.25% | 834,712,258 | 771,112,905 | 63,599,353 | 23.34 | 33,951,060 | 55.55 |
| Police | 112.664(1)(b) | 5.25% | 1,071,112,280 | 771,112,905 | 299,999,375 | 18.31 | 59,120,967 | 96.74 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 23.34 | 33,951,060 | 55.55 |
| ORLANDO AVIATION | 112.664(1)(a) | 6.75% | 144,656,309 | 165,171,710 | -20,515,401 | 99.99 | 640,878 | 21.60 |
| General | 112.664(1)(b) | 4.75% | 174,191,745 | 165,171,710 | 9,020,035 | 26.42 | 2,671,996 | 89.80 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 640,878 | 21.60 |
| ORLANDO UTILITY | 112.664(1)(a) | 7.00% | 522,186,035 | 539,558,009 | -17,371,974 | 99.99 | 15,314,144 | 14.48 |
| General | 112.664(1)(b) | 5.00% | 622,147,705 | 539,558,009 | 82,589,696 | 22.42 | 27,770,828 | 26.26 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 15,314,144 | 14.48 |
| ORMOND BEACH | 112.664(1)(a) | 7.00% | 41,458,809 | 38,823,512 | 2,635,297 | 30.41 | 1,238,383 | 57.90 |
| Fire | 112.664(1)(b) | 5.00% | 51,332,346 | 38,823,512 | 12,508,834 | 18.98 | 2,096,053 | 97.80 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 30.41 | 1,238,383 | 57.90 |
| ORMOND BEACH | 112.664(1)(a) | 6.75% | 60,057,237 | 61,350,174 | -1,292,937 | 99.99 | 852,691 | 17.90 |
| General | 112.664(1)(b) | 4.75% | 74,368,248 | 61,350,174 | 13,018,074 | 25.23 | 1,346,813 | 28.10 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 852,691 | 17.90 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| ORMOND BEACH | 112.664(1)(a) | 6.75% | 50,148,880 | 45,050,059 | 5,098,821 | 31.94 | 1,929,144 | 50.50 |
| Police | 112.664(1)(b) | 4.75% | 64,085,573 | 45,050,059 | 19,035,514 | 20.12 | 3,243,469 | 84.90 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 31.94 | 1,929,144 | 50.50 |
| OVIEDO | 112.664(1)(a) | 7.10% | 21,215,907 | 20,441,959 | 773,948 | 99.99 | 924,593 | 28.50 |
| Fire | 112.664(1)(b) | 5.10% | 27,888,543 | 20,441,959 | 7,446,584 | 29.59 | 1,712,387 | 52.70 |
| 10/1/2021 | Valuation Basis | 7.10% | N/A | N/A | N/A | 99.99 | 924,593 | 28.50 |
| OVIEDO | 112.664(1)(a) | 7.00% | 32,849,350 | 36,014,599 | -3,165,249 | 99.99 | 1,099,567 | 23.87 |
| Police | 112.664(1)(b) | 5.00% | 41,681,058 | 36,014,599 | 5,666,459 | 99.99 | 2,243,090 | 48.71 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,099,567 | 23.87 |
| PACE FCD | 112.664(1)(a) | 7.00% | 482,772 | 486,330 | -3,558 | 21.24 | 150,514 | 19.29 |
| Fire | 112.664(1)(b) | 5.00% | 672,397 | 486,330 | 186,067 | 17.81 | 262,850 | 33.69 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 20.36 | 173,365 | 22.22 |
| PALATKA | 112.664(1)(a) | 7.50% | 11,472,428 | 9,945,530 | 1,526,898 | 39.95 | 631,349 | 51.20 |
| Fire | 112.664(1)(b) | 5.50% | 14,713,679 | 9,945,530 | 4,768,149 | 20.95 | 983,941 | 79.70 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 39.95 | 631,349 | 51.20 |
| PALATKA | 112.664(1)(a) | 7.40% | 27,366,703 | 22,121,090 | 5,245,613 | 20.87 | 1,407,953 | 39.60 |
| General | 112.664(1)(b) | 5.40% | 33,557,403 | 22,121,090 | 11,436,313 | 15.64 | 1,938,434 | 54.50 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 20.87 | 1,407,953 | 39.60 |
| PALATKA | 112.664(1)(a) | 7.50% | 14,244,804 | 13,708,729 | 536,075 | 99.99 | 507,126 | 35.10 |
| Police | 112.664(1)(b) | 5.50% | 18,168,287 | 13,708,729 | 4,459,558 | 23.37 | 902,250 | 62.50 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 507,126 | 35.10 |
| PALM BAY | 112.664(1)(a) | 7.65% | 119,045,436 | 111,404,986 | 7,640,450 | 48.23 | 4,177,221 | 59.90 |
| Fire | 112.664(1)(b) | 5.65% | 152,553,755 | 111,404,986 | 41,148,769 | 22.86 | 7,585,376 | 108.90 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 48.23 | 4,177,221 | 59.90 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| PALM BAY | 112.664(1)(a) | 7.65% | 16,952 | 248,694 | -231,742 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 5.65% | 18,079 | 248,694 | -230,615 | 99.99 | 0 | 0.00 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| PALM BAY | 112.664(1)(a) | 7.65% | 141,653,599 | 145,103,579 | -3,449,980 | 99.99 | 3,317,887 | 39.20 |
| Police | 112.664(1)(b) | 5.65% | 184,247,910 | 145,103,579 | 39,144,331 | 30.42 | 7,585,250 | 89.40 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 99.99 | 3,317,887 | 39.20 |
| PALM BEACH | 112.664(1)(a) | 6.60% | 356,742,817 | 288,216,109 | 68,526,708 | 22.33 | 13,092,103 | 61.26 |
| General Police And Fire | 112.664(1)(b) | 4.60% | 452,874,634 | 288,216,109 | 164,658,525 | 16.92 | 20,148,483 | 94.27 |
| 9/30/2021 | Valuation Basis | 6.60% | N/A | N/A | N/A | 22.33 | 13,092,103 | 61.26 |
| PALM BEACH GARDENS | 112.664(1)(a) | 6.95% | 153,010,013 | 140,905,086 | 12,104,927 | 99.99 | 5,884,783 | 66.87 |
| Fire | 112.664(1)(b) | 4.95% | 197,042,308 | 140,905,086 | 56,137,222 | 24.38 | 9,913,922 | 112.65 |
| 10/1/2021 | Valuation Basis | 6.95% | N/A | N/A | N/A | 99.99 | 5,884,783 | 66.87 |
| PALM BEACH GARDENS | 112.664(1)(a) | 7.00% | 2,989,832 | 3,427,007 | -437,175 | 99.99 | 0 | 0.00 |
| General | 112.664(1)(b) | 5.00% | 3,675,181 | 3,427,007 | 248,174 | 24.39 | 79,163 | 67.35 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 7,052 | 6.00 |
| PALM BEACH GARDENS | 112.664(1)(a) | 6.30% | 126,859,259 | 127,508,035 | -648,776 | 99.99 | 6,213,180 | 60.49 |
| Police | 112.664(1)(b) | 4.30% | 154,449,937 | 127,508,035 | 26,941,902 | 23.50 | 10,615,509 | 103.35 |
| 10/1/2021 | Valuation Basis | 6.30% | N/A | N/A | N/A | 99.99 | 6,213,180 | 60.49 |
| PALM COAST (VOL) | 112.664(1)(a) | 6.00% | 3,262,460 | 5,679,762 | -2,417,302 | 99.99 | 118,643 | 0.00 |
| Fire | 112.664(1)(b) | 4.00% | 3,810,171 | 5,679,762 | -1,869,591 | 99.99 | 187,797 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 118,643 | 0.00 |
| PALM HARBOR FCD | 112.664(1)(a) | 7.50% | 34,240,721 | 42,773,282 | -8,532,561 | 99.99 | 2,063,383 | 35.37 |
| Fire | 112.664(1)(b) | 5.50% | 45,578,992 | 42,773,282 | 2,805,710 | 99.99 | 3,828,262 | 65.61 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 2,063,383 | 35.37 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| PALM TRAN, INC. (ATU-1577) | 112.664(1)(a) | 7.25% | 150,642,308 | 138,676,209 | 11,966,099 | 19.03 | 7,391,676 | 22.16 |
| General | 112.664(1)(b) | 5.25% | 185,298,676 | 138,676,209 | 46,622,467 | 15.00 | 11,371,024 | 34.09 |
| 1/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 19.03 | 7,391,676 | 22.16 |
| PALMETTO | 112.664(1)(a) | 6.75% | 16,706,157 | 18,608,391 | -1,902,234 | 99.99 | 352,667 | 11.71 |
| General | 112.664(1)(b) | 4.75% | 20,847,400 | 18,608,391 | 2,239,009 | 40.59 | 785,712 | 26.10 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 352,667 | 11.71 |
| PALMETTO | 112.664(1)(a) | 6.75% | 16,616,594 | 16,927,926 | -311,332 | 99.99 | 470,050 | 26.89 |
| Police | 112.664(1)(b) | 4.75% | 20,747,240 | 16,927,926 | 3,819,314 | 25.49 | 888,770 | 50.84 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 470,050 | 26.89 |
| PANAMA CITY | 112.664(1)(a) | 7.50% | 57,055,547 | 44,704,700 | 12,350,847 | 22.85 | 2,785,219 | 71.20 |
| Fire | 112.664(1)(b) | 5.50% | 72,629,982 | 44,704,700 | 27,925,282 | 16.99 | 4,295,164 | 109.80 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 22.85 | 2,785,219 | 71.20 |
| PANAMA CITY | 112.664(1)(a) | 7.50% | 50,348,910 | 43,929,327 | 6,419,583 | 29.88 | 1,867,053 | 40.60 |
| Police | 112.664(1)(b) | 5.50% | 63,245,493 | 43,929,327 | 19,316,166 | 19.27 | 2,986,580 | 64.90 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.88 | 1,867,053 | 40.60 |
| PANAMA CITY (SUPP) | 112.664(1)(a) | 7.00% | 3,795,625 | 4,193,203 | -397,578 | 29.22 | 94,876 | 6.70 |
| General | 112.664(1)(b) | 5.00% | 4,718,857 | 4,193,203 | 525,654 | 20.53 | 294,015 | 20.77 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 29.22 | 95,537 | 6.75 |
| PANAMA CITY BEACH | 112.664(1)(a) | 7.00% | 22,333,230 | 22,183,256 | 149,974 | 25.33 | 617,942 | 19.19 |
| Fire | 112.664(1)(b) | 5.00% | 26,229,291 | 22,183,256 | 4,046,035 | 20.17 | 44,306 | 1.38 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 25.33 | 617,942 | 19.19 |
| PANAMA CITY BEACH | 112.664(1)(a) | 7.00% | 46,174,005 | 50,899,026 | -4,725,021 | 26.42 | 1,201,670 | 12.02 |
| General | 112.664(1)(b) | 5.00% | 63,410,800 | 50,899,026 | 135 | 19.33 | 3,047,771 | 31.85 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 26.42 | 1,201,670 | 12.02 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| PANAMA CITY BEACH | 112.664(1)(a) | 7.00% | 28,810,337 | 29,971,186 | -1,160,849 | 26.17 | 509,277 | 11.70 |
| Police | 112.664(1)(b) | 5.00% | 0 | 29,971,186 | 4,305,985 | 20.17 | 2,006,619 | 48.42 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 26.17 | 509,277 | 11.70 |
| PARKLAND | 112.664(1)(a) | 6.50% | 2,395,681 | 2,504,980 | -109,299 | 99.99 | 30,753 | 0.00 |
| Police | 112.664(1)(b) | 4.50% | 2,959,287 | 2,504,980 | 454,307 | 22.53 | 133,253 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 30,753 | 0.00 |
| PASCO COUNTY | 112.664(1)(a) | 6.34% | 16,371,922 | 17,104,070 | -732,148 | 99.99 | 0 | 0.00 |
| Early Retirement Plan | 112.664(1)(b) | 4.34% | 19,735,345 | 17,104,070 | 2,631,275 | 21.19 | 357,707 | 0.00 |
| 7/1/2021 | Valuation Basis | 6.34% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| PEMBROKE PARK COMM SUPP | 112.664(1)(a) | 6.00% | 3,340,500 | 3,958,430 | -617,930 | 36.67 | 3,595 | 4.16 |
| General | 112.664(1)(b) | 4.00% | 4,045,585 | 3,958,430 | 87,155 | 23.00 | 111,286 | 128.62 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 36.67 | 3,595 | 4.16 |
| PEMBROKE PINES | 112.664(1)(a) | 5.75% | 206,461,236 | 236,035,225 | -29,573,989 | 84.00 | 1,671,161 | 422.29 |
| General | 112.664(1)(b) | 3.75% | 261,132,836 | 236,035,225 | 25,097,611 | 84.00 | 6,580,320 | 370.51 |
| 10/1/2021 | Valuation Basis | 5.75% | N/A | N/A | N/A | 84.00 | 1,671,161 | 422.29 |
| PEMBROKE PINES | 112.664(1)(a) | 7.50% | 1,013,261,012 | 871,502,793 | 141,758,219 | 25.33 | 36,309,497 | 118.70 |
| Police And Fire | 112.664(1)(b) | 5.50% | 1,267,238,334 | 871,502,793 | 395,735,541 | 18.58 | 55,886,647 | 182.70 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 25.33 | 36,309,497 | 118.70 |
| PENSACOLA | 112.664(1)(a) | 7.75% | 137,847,311 | 149,229,764 | -11,382,453 | 99.99 | 2,033,691 | 32.40 |
| Fire | 112.664(1)(b) | 5.75% | 172,928,513 | 149,229,764 | 23,698,749 | 30.59 | 5,556,809 | 88.50 |
| 10/1/2021 | Valuation Basis | 7.75% | N/A | N/A | N/A | 99.99 | 2,033,691 | 32.40 |
| PENSACOLA | 112.664(1)(a) | 7.20% | 176,495,325 | 146,482,331 | 30,012,994 | 19.00 | 5,809,749 | 113.11 |
| General | 112.664(1)(b) | 5.20% | 213,919,659 | 146,482,331 | 67,437,328 | 14.67 | 12,520,175 | 243.75 |
| 9/30/2020 | Valuation Basis | 7.20% | N/A | N/A | N/A | 19.00 | 5,809,749 | 113.11 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| PENSACOLA | 112.664(1)(a) | 7.13% | 142,343,805 | 133,273,921 | 9,069,884 | 99.99 | 4,101,231 | 98.30 |
| Police | 112.664(1)(b) | 5.13% | 182,958,975 | 133,273,921 | 49,685,054 | 23.17 | 7,099,874 | 170.20 |
| 10/1/2021 | Valuation Basis | 7.13% | N/A | N/A | N/A | 99.99 | 4,101,231 | 98.30 |
| PERRY | 112.664(1)(a) | 6.75% | 5,278,742 | 4,961,267 | 317,475 | 99.99 | 262,690 | 36.40 |
| Fire | 112.664(1)(b) | 4.75% | 6,638,219 | 4,961,267 | 1,676,952 | 25.92 | 434,263 | 60.10 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 262,690 | 36.40 |
| PERRY | 112.664(1)(a) | 7.25% | 9,889,798 | 10,902,870 | -1,013,072 | 99.99 | 225,638 | 22.80 |
| Police | 112.664(1)(b) | 5.25% | 12,272,096 | 10,902,870 | 1,369,226 | 30.60 | 490,289 | 49.50 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 225,638 | 22.80 |
| PINELLAS PARK | 112.664(1)(a) | 7.25% | 80,650,837 | 82,271,868 | -1,621,031 | 99.99 | 2,288,918 | 38.20 |
| Fire | 112.664(1)(b) | 5.25% | 101,823,634 | 82,271,868 | 19,551,766 | 27.20 | 4,619,075 | 77.10 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 2,288,918 | 38.20 |
| PINELLAS PARK | 112.664(1)(a) | 6.75% | 99,998,157 | 119,180,815 | -19,182,658 | 93.08 | 1,652,482 | 11.18 |
| General | 112.664(1)(b) | 4.75% | 128,908,239 | 119,180,815 | 9,727,424 | 93.08 | 4,785,439 | 32.36 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 93.08 | 1,652,482 | 11.18 |
| PINELLAS PARK | 112.664(1)(a) | 7.35% | 77,282,652 | 92,300,651 | -15,017,999 | 99.99 | 1,695,899 | 23.25 |
| Police | 112.664(1)(b) | 5.35% | 99,720,170 | 92,300,651 | 7,419,519 | 99.99 | 3,719,376 | 50.99 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 99.99 | 1,695,899 | 23.25 |
| PLANT CITY | 112.664(1)(a) | 7.50% | 73,919,360 | 66,039,442 | 7,879,918 | 33.56 | 3,178,807 | 40.20 |
| Police And Fire | 112.664(1)(b) | 5.50% | 92,508,284 | 66,039,442 | 26,468,842 | 19.98 | 4,971,572 | 62.90 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 33.56 | 3,178,807 | 40.20 |
| PLANTATION | 112.664(1)(a) | 7.30% | 231,780,216 | 228,912,055 | 2,868,161 | 25.00 | 9,218,563 | 28.88 |
| General | 112.664(1)(b) | 5.30% | 286,614,448 | 228,912,055 | 57,702,393 | 21.67 | 16,093,980 | 50.42 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 25.00 | 9,218,563 | 28.88 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| PLANTATION | 112.664(1)(a) | 6.75% | 227,541,511 | 221,393,399 | 6,148,112 | 30.33 | 9,042,359 | 73.36 |
| Police | 112.664(1)(b) | 4.75% | 279,473,528 | 221,393,399 | 58,080,129 | 19.83 | 13,993,716 | 113.53 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 30.33 | 9,042,359 | 73.36 |
| PLANTATION (VOL) | 112.664(1)(a) | 7.08% | 21,109,726 | 28,144,051 | -7,034,325 | 99.99 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 5.08% | 25,579,422 | 28,144,051 | -2,564,629 | 99.99 | 660,966 | 0.00 |
| 10/1/2021 | Valuation Basis | 7.08% | N/A | N/A | N/A | 99.99 | 0 | 0.00 |
| POMPANO BEACH | 112.664(1)(a) | 7.35% | 338,391,140 | 251,492,300 | 86,898,840 | 22.08 | 17,601,479 | 42.06 |
| General | 112.664(1)(b) | 5.35% | 432,034,469 | 251,492,300 | 180,542,169 | 16.75 | 27,995,428 | 66.90 |
| 10/1/2021 | Valuation Basis | 7.35% | N/A | N/A | N/A | 22.08 | 17,601,479 | 42.06 |
| POMPANO BEACH | 112.664(1)(a) | 7.20% | 368,490,183 | 286,467,193 | 82,022,990 | 15.00 | 12,300,292 | 66.61 |
| Police And Fire | 112.664(1)(b) | 5.20% | 458,999,473 | 286,021,898 | 172,977,575 | 13.00 | 19,132,651 | 103.61 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 15.00 | 12,480,371 | 67.58 |
| PORT ORANGE | 112.664(1)(a) | 7.25% | 53,827,868 | 41,773,769 | 12,054,099 | 32.60 | 3,106,836 | 101.80 |
| Fire | 112.664(1)(b) | 5.25% | 68,259,781 | 41,773,769 | 26,486,012 | 19.85 | 4,266,387 | 139.80 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 32.60 | 3,106,836 | 101.80 |
| PORT ORANGE | 112.664(1)(a) | 6.75% | 40,584,786 | 40,828,598 | -243,812 | 85.00 | 769,560 | 20.27 |
| General | 112.664(1)(b) | 4.75% | 49,718,502 | 40,828,598 | 8,889,904 | 25.83 | 2,278,832 | 60.03 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 85.00 | 769,560 | 20.27 |
| PORT ORANGE | 112.664(1)(a) | 7.05% | 59,579,413 | 56,352,252 | 3,227,161 | 23.08 | 3,260,324 | 59.84 |
| Police | 112.664(1)(b) | 5.05% | 76,147,882 | 56,352,252 | 19,795,630 | 17.48 | 4,971,246 | 91.24 |
| 10/1/2021 | Valuation Basis | 7.05% | N/A | N/A | N/A | 23.08 | 3,260,324 | 59.84 |
| PORT ST. LUCIE | 112.664(1)(a) | 7.20% | 157,629,294 | 157,933,184 | -303,890 | 99.99 | 8,586,842 | 37.70 |
| Police | 112.664(1)(b) | 5.20% | 202,203,502 | 157,933,184 | 44,270,318 | 30.09 | 14,656,284 | 64.30 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 99.99 | 8,586,842 | 37.70 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| PUNTA GORDA | 112.664(1)(a) | 7.60% | 20,331,400 | 22,028,033 | -1,696,633 | 99.99 | 706,772 | 28.40 |
| Fire | 112.664(1)(b) | 5.60% | 25,475,266 | 22,028,033 | 3,447,233 | 99.99 | 1,423,895 | 57.20 |
| 10/1/2021 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 706,772 | 28.40 |
| PUNTA GORDA | 112.664(1)(a) | 6.75% | 58,882,351 | 58,196,141 | 686,210 | 99.99 | 1,006,747 | 32.20 |
| General | 112.664(1)(b) | 4.75% | 72,228,283 | 58,196,141 | 14,032,142 | 24.45 | 2,097,792 | 67.10 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 1,006,747 | 32.20 |
| PUNTA GORDA | 112.664(1)(a) | 7.00% | 23,439,026 | 24,114,919 | -675,893 | 99.99 | 901,368 | 34.60 |
| Police | 112.664(1)(b) | 5.00% | 29,555,865 | 24,114,919 | 5,440,946 | 25.64 | 1,587,405 | 60.90 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 901,368 | 34.60 |
| QUINCY | 112.664(1)(a) | 7.30% | 11,078,464 | 10,000,091 | 1,078,373 | 23.38 | 511,692 | 39.80 |
| Police And Fire | 112.664(1)(b) | 5.30% | 13,554,667 | 10,000,091 | 3,554,576 | 16.72 | 750,245 | 58.40 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 23.38 | 511,692 | 39.80 |
| RIVIERA BEACH | 112.664(1)(a) | 6.50% | 97,251,139 | 118,057,392 | -20,806,253 | 99.99 | 2,206,841 | 45.47 |
| Fire | 112.664(1)(b) | 4.50% | 119,108,103 | 118,057,392 | 1,050,711 | 34.33 | 7,342,610 | 151.29 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 2,206,841 | 45.47 |
| RIVIERA BEACH | 112.664(1)(a) | 7.00% | 109,791,898 | 142,768,630 | -32,976,732 | 99.99 | 1,653,754 | 28.75 |
| General | 112.664(1)(b) | 5.00% | 134,293,614 | 142,768,630 | -8,475,016 | 99.99 | 2,411,613 | 41.93 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,653,754 | 28.75 |
| RIVIERA BEACH | 112.664(1)(a) | 7.00% | 95,516,274 | 98,489,681 | -2,973,407 | 99.99 | 3,354,519 | 42.82 |
| Police | 112.664(1)(b) | 5.00% | 121,888,214 | 98,489,681 | 23,398,533 | 31.67 | 6,764,692 | 86.36 |
| 9/30/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 3,036,950 | 38.77 |
| ROCKLEDGE | 112.664(1)(a) | 7.65% | 16,014,866 | 15,517,529 | 497,337 | 23.87 | 647,207 | 33.50 |
| Fire | 112.664(1)(b) | 5.65% | 19,902,836 | 15,517,529 | 4,385,307 | 17.92 | 1,098,672 | 56.87 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 23.87 | 647,207 | 33.50 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| ROCKLEDGE | 112.664(1)(a) | 7.65% | 21,113,877 | 23,032,574 | -1,918,697 | 30.24 | 762,664 | 14.43 |
| General | 112.664(1)(b) | 5.65% | 26,424,030 | 23,032,574 | 3,391,456 | 20.50 | 1,461,079 | 27.64 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 30.24 | 762,664 | 14.43 |
| ROCKLEDGE | 112.664(1)(a) | 7.65% | 17,748,421 | 19,987,504 | -2,239,083 | 37.07 | 494,085 | 20.80 |
| Police | 112.664(1)(b) | 5.65% | 22,186,231 | 19,987,504 | 2,198,727 | 23.03 | 1,013,047 | 42.64 |
| 10/1/2021 | Valuation Basis | 7.65% | N/A | N/A | N/A | 37.07 | 494,085 | 20.80 |
| SAFETY HARBOR | 112.664(1)(a) | 7.00% | 9,578,147 | 13,522,868 | -3,944,721 | 38.96 | 215,939 | 12.46 |
| Fire | 112.664(1)(b) | 5.00% | 13,335,368 | 13,522,868 | -187,500 | 26.03 | 1,024,158 | 59.08 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 35.92 | 452,369 | 26.10 |
| SAINT AUGUSTINE | 112.664(1)(a) | 7.15% | 16,361,556 | 17,416,314 | -1,054,758 | 99.99 | 613,402 | 26.24 |
| Fire | 112.664(1)(b) | 5.15% | 20,880,757 | 17,416,314 | 3,464,443 | 99.99 | 1,170,183 | 50.06 |
| 10/1/2021 | Valuation Basis | 7.15% | N/A | N/A | N/A | 99.99 | 613,402 | 26.24 |
| SAINT AUGUSTINE | 112.664(1)(a) | 7.30% | 59,977,135 | 59,567,530 | 409,605 | 28.78 | 3,468,547 | 29.33 |
| General | 112.664(1)(b) | 5.30% | 77,889,750 | 59,567,530 | 18,322,220 | 19.91 | 5,790,347 | 48.96 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 28.78 | 3,468,547 | 29.33 |
| SAINT AUGUSTINE | 112.664(1)(a) | 7.30% | 25,321,272 | 27,326,371 | -2,005,099 | 31.52 | 977,156 | 23.45 |
| Police | 112.664(1)(b) | 5.30% | 33,529,872 | 27,326,371 | 6,203,501 | 22.51 | 1,617,198 | 38.81 |
| 10/1/2021 | Valuation Basis | 7.30% | N/A | N/A | N/A | 31.52 | 977,156 | 23.45 |
| SAINT CLOUD | 112.664(1)(a) | 7.25% | 72,070,529 | 79,438,959 | -7,368,430 | 99.99 | 2,750,397 | 17.02 |
| General | 112.664(1)(b) | 5.25% | 92,870,377 | 79,438,959 | 13,431,418 | 45.30 | 5,776,775 | 35.75 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 2,750,397 | 17.02 |
| SAINT CLOUD | 112.664(1)(a) | 7.45% | 83,697,357 | 73,228,873 | 10,468,484 | 99.99 | 4,074,368 | 39.62 |
| Police And Fire | 112.664(1)(b) | 5.45% | 108,666,943 | 73,228,873 | 35,438,070 | 26.57 | 6,813,191 | 66.25 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 99.99 | 4,074,368 | 39.62 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| SAINT JOHNS RIVER PW PK | 112.664(1)(a) | 6.00% | 163,682,311 | 190,094,407 | -26,412,096 | 99.99 | 116,299 | 62.28 |
| General | 112.664(1)(b) | 4.00% | 198,982,293 | 190,094,407 | 8,887,886 | 28.50 | 12,011,939 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 116,299 | 62.28 |
| SAINT LUCIE COUNTY FCD | 112.664(1)(a) | 7.50% | 420,353,983 | 356,382,827 | 63,971,156 | 28.00 | 19,776,983 | 57.34 |
| Fire | 112.664(1)(b) | 5.50% | 517,201,142 | 356,382,827 | 160,818,315 | 19.00 | 31,669,386 | 91.82 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 28.00 | 19,776,983 | 57.34 |
| SAINT LUCIE COUNTY FCD | 112.664(1)(a) | 7.50% | 28,453,258 | 21,139,900 | 7,313,358 | 23.47 | 1,839,858 | 40.40 |
| General | 112.664(1)(b) | 5.50% | 35,674,385 | 21,139,900 | 14,534,485 | 17.43 | 2,694,649 | 59.20 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 23.47 | 1,839,858 | 40.40 |
| SAINT PETE BEACH | 112.664(1)(a) | 7.50% | 24,512,586 | 19,206,165 | 5,306,421 | 23.07 | 1,299,102 | 55.60 |
| Fire | 112.664(1)(b) | 5.50% | 31,621,759 | 19,206,165 | 12,415,594 | 17.50 | 1,957,500 | 83.70 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 23.07 | 1,299,102 | 55.60 |
| SAINT PETE BEACH | 112.664(1)(a) | 7.50% | 16,710,917 | 14,838,443 | 1,872,474 | 21.20 | 587,339 | 50.10 |
| General | 112.664(1)(b) | 5.50% | 20,422,755 | 14,838,443 | 5,584,312 | 15.95 | 823,322 | 70.30 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 21.20 | 587,339 | 50.10 |
| SAINT PETE BEACH | 112.664(1)(a) | 6.20% | 19,549,229 | 19,724,014 | -174,785 | 99.99 | 195,188 | 999.99 |
| Police | 112.664(1)(b) | 4.20% | 24,475,436 | 19,724,014 | 4,751,422 | 20.61 | 464,468 | 999.99 |
| 10/1/2021 | Valuation Basis | 6.20% | N/A | N/A | N/A | 99.99 | 195,188 | 999.99 |
| SAINT PETERSBURG | 112.664(1)(a) | 7.00% | 275,567,027 | 327,767,472 | -52,200,445 | 40.00 | 3,917,652 | 15.40 |
| Fire | 112.664(1)(b) | 5.00% | 343,634,597 | 327,767,472 | 15,867,125 | 24.00 | 11,326,056 | 44.40 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 50.00 | 3,917,652 | 15.40 |
| SAINT PETERSBURG | 112.664(1)(a) | 7.20% | 558,097,082 | 533,079,911 | 25,017,171 | 25.00 | 16,932,540 | 17.40 |
| General | 112.664(1)(b) | 5.20% | 704,857,353 | 533,079,911 | 171,777,442 | 19.00 | 32,390,784 | 33.30 |
| 10/1/2021 | Valuation Basis | 7.20% | N/A | N/A | N/A | 25.00 | 16,629,312 | 17.10 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| SAINT PETERSBURG | 112.664(1)(a) | 7.25% | 539,089,353 | 512,930,074 | 26,159,279 | 25.00 | 7,673,740 | 15.27 |
| Police | 112.664(1)(b) | 5.25% | 694,963,589 | 512,930,074 | 182,033,515 | 19.00 | 24,304,956 | 48.36 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 29.00 | 5,332,752 | 10.61 |
| SAN CARLOS PARK FCD | 112.664(1)(a) | 7.00% | 27,279,038 | 31,595,951 | -4,316,913 | 37.63 | 582,517 | 13.91 |
| Fire | 112.664(1)(b) | 5.00% | 38,619,579 | 31,595,951 | 7,023,628 | 26.58 | 2,635,970 | 62.94 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 35.27 | 885,938 | 21.15 |
| SANFORD | 112.664(1)(a) | 6.60% | 41,335,836 | 47,505,890 | -6,170,054 | 99.99 | 1,265,224 | 35.50 |
| Fire | 112.664(1)(b) | 4.60% | 52,896,375 | 47,505,890 | 5,390,485 | 99.99 | 2,570,451 | 72.30 |
| 10/1/2021 | Valuation Basis | 6.60% | N/A | N/A | N/A | 99.99 | 1,265,224 | 35.50 |
| SANFORD | 112.664(1)(a) | 6.60% | 54,600,250 | 58,389,829 | -3,789,579 | 99.99 | 931,853 | 26.50 |
| Police | 112.664(1)(b) | 4.60% | 69,095,973 | 58,389,829 | 10,706,144 | 29.96 | 2,344,979 | 66.70 |
| 10/1/2021 | Valuation Basis | 6.60% | N/A | N/A | N/A | 99.99 | 931,853 | 26.50 |
| SANIBEL | 112.664(1)(a) | 6.50% | 36,027,868 | 39,188,179 | -3,160,311 | 99.99 | 110,015 | 17.10 |
| General | 112.664(1)(b) | 4.50% | 44,504,010 | 39,188,179 | 5,315,831 | 24.68 | 498,054 | 77.20 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 110,015 | 17.10 |
| SANIBEL | 112.664(1)(a) | 7.50% | 28,346,382 | 26,591,605 | 1,754,777 | 99.99 | 1,395,887 | 69.08 |
| Police | 112.664(1)(b) | 5.50% | 36,536,927 | 26,591,605 | 9,945,322 | 23.95 | 2,295,535 | 113.61 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,395,887 | 69.08 |
| SARASOTA | 112.664(1)(a) | 6.85% | 179,275,316 | 186,813,417 | -7,538,101 | 99.99 | 3,295,364 | 0.00 |
| Fire | 112.664(1)(b) | 4.85% | 222,795,710 | 186,813,417 | 35,982,293 | 21.92 | 49,920,610 | 0.00 |
| 9/30/2021 | Valuation Basis | 6.85% | N/A | N/A | N/A | 99.99 | 1,241,271 | 0.00 |
| SARASOTA | 112.664(1)(a) | 6.55% | 215,415,817 | 183,763,020 | 31,652,797 | 21.25 | 7,420,768 | 87.23 |
| General | 112.664(1)(b) | 4.55% | 267,148,364 | 183,763,020 | 83,385,344 | 16.25 | 12,607,095 | 148.20 |
| 9/30/2021 | Valuation Basis | 6.55% | N/A | N/A | N/A | 21.25 | 7,420,768 | 87.23 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| SARASOTA | 112.664(1)(a) | 6.75% | 301,587,790 | 323,857,165 | -22,269,375 | 99.99 | 8,092,215 | 55.38 |
| Police | 112.664(1)(b) | 4.75% | 389,230,244 | 323,857,165 | 65,373,079 | 25.58 | 16,970,564 | 116.14 |
| 9/30/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 8,092,215 | 55.38 |
| SARASOTA MEMORIAL HEALTH CARE | 112.664(1)(a) | 6.50% | 424,527,613 | 444,749,558 | -20,221,945 | 80.00 | 10,835,453 | 10.71 |
| General | 112.664(1)(b) | 4.50% | 500,585,127 | 444,749,558 | 55,835,569 | 80.00 | 24,926,401 | 24.63 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 80.00 | 10,835,453 | 10.71 |
| SARASOTA-MANATEE AIRPORT | 112.664(1)(a) | 5.00% | 31,896,844 | 28,262,309 | 3,634,535 | 84.00 | 1,027,763 | 29.94 |
| General | 112.664(1)(b) | 3.00% | 39,345,229 | 28,262,309 | 11,082,920 | 84.00 | 2,440,043 | 71.09 |
| 10/1/2021 | Valuation Basis | 5.00% | N/A | N/A | N/A | 84.00 | 1,027,763 | 29.94 |
| SATELLITE BEACH | 112.664(1)(a) | 7.00% | 9,223,336 | 8,651,043 | 572,293 | 28.14 | 160,491 | 66.32 |
| General | 112.664(1)(b) | 5.00% | 10,995,663 | 8,651,043 | 2,344,620 | 17.39 | 354,520 | 146.51 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 25.59 | 161,879 | 66.90 |
| SATELLITE BEACH | 112.664(1)(a) | 7.00% | 26,785,453 | 24,330,483 | 2,454,970 | 23.72 | 627,531 | 27.92 |
| Police And Fire | 112.664(1)(b) | 5.00% | 32,532,145 | 24,330,483 | 8,201,662 | 18.01 | 1,407,175 | 62.62 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 22.88 | 1,060,740 | 47.20 |
| SEBASTIAN | 112.664(1)(a) | 7.10% | 23,049,447 | 21,543,215 | 1,506,232 | 99.99 | 1,033,729 | 38.60 |
| Police | 112.664(1)(b) | 5.10% | 29,336,710 | 21,543,215 | 7,793,495 | 25.07 | 1,661,104 | 61.80 |
| 10/1/2021 | Valuation Basis | 7.10% | N/A | N/A | N/A | 99.99 | 1,033,729 | 38.60 |
| SEBRING | 112.664(1)(a) | 7.00% | 18,171,359 | 16,841,814 | 1,329,545 | 28.46 | 349,113 | 117.10 |
| Fire | 112.664(1)(b) | 5.00% | 23,001,482 | 16,841,814 | 6,159,668 | 19.36 | 738,428 | 247.90 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 28.46 | 349,113 | 117.10 |
| SEBRING | 112.664(1)(a) | 7.00% | 21,908,637 | 23,524,121 | -1,615,484 | 99.99 | 377,331 | 49.56 |
| Police | 112.664(1)(b) | 5.00% | 28,485,012 | 23,524,121 | 4,960,891 | 28.25 | 1,392,157 | 182.85 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 377,331 | 49.56 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-------------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| SEMINOLE | 112.664(1)(a) | 6.75% | 49,402,531 | 46,107,115 | 3,295,416 | 99.99 | 1,989,661 | 38.80 |
| Fire | 112.664(1)(b) | 4.75% | 62,199,124 | 46,107,115 | 16,092,009 | 21.68 | 3,383,638 | 65.80 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 1,989,661 | 38.80 |
| SOUTH BROWARD HOSPITAL (aka Memorial Hea | 112.664(1)(a) | 6.60% | 877,396,363 | 883,742,453 | -6,346,090 | 80.00 | 38,502,120 | 11.85 |
| General | 112.664(1)(b) | 4.60% | 1,127,786,605 | 883,742,453 | 244,044,152 | 30.65 | 77,922,178 | 23.98 |
| 5/1/2020 | Valuation Basis | 6.60% | N/A | N/A | N/A | 80.00 | 35,136,119 | 10.81 |
| SOUTH MIAMI [GP] | 112.664(1)(a) | 7.38% | 48,443,492 | 58,413,726 | -9,970,234 | 99.99 | 1,112,895 | 17.45 |
| General | 112.664(1)(b) | 5.38% | 62,884,594 | 58,413,726 | 4,470,868 | 99.99 | 2,384,760 | 37.39 |
| 10/1/2021 | Valuation Basis | 7.38% | N/A | N/A | N/A | 99.99 | 1,112,895 | 17.45 |
| SOUTH MIAMI [GP] | 112.664(1)(a) | 7.38% | 48,443,492 | 58,413,726 | -9,970,234 | 99.99 | 1,112,895 | 17.45 |
| Police | 112.664(1)(b) | 5.38% | 62,884,594 | 58,413,726 | 4,470,868 | 99.99 | 2,384,760 | 37.39 |
| 10/1/2021 | Valuation Basis | 7.38% | N/A | N/A | N/A | 99.99 | 1,112,895 | 17.45 |
| SOUTH PASADENA | 112.664(1)(a) | 7.25% | 10,401,624 | 8,294,568 | 2,107,056 | 21.34 | 646,839 | 43.90 |
| Fire | 112.664(1)(b) | 5.25% | 12,849,595 | 8,294,568 | 4,555,027 | 15.86 | 930,454 | 63.10 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 21.34 | 646,839 | 43.90 |
| SOUTH WALTON FCD | 112.664(1)(a) | 7.00% | 67,561,327 | 72,648,077 | -5,086,750 | 99.99 | 3,352,428 | 39.00 |
| Fire | 112.664(1)(b) | 5.00% | 87,450,957 | 72,648,077 | 14,802,880 | 36.48 | 5,989,518 | 69.00 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 3,352,428 | 39.00 |
| Southeast Volusia County Hospital District (was | 112.664(1)(a) | 6.50% | 36,768,343 | 49,594,469 | -12,826,126 | 74.00 | 0 | 0.00 |
| General | 112.664(1)(b) | 4.50% | 45,134,079 | 49,594,469 | -4,460,390 | 74.00 | 0 | 0.00 |
| 1/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 74.00 | 0 | 0.00 |
| SOUTHERN MANATEE FCD | 112.664(1)(a) | 7.00% | 60,905,495 | 61,937,775 | -1,032,280 | 29.90 | 1,503,145 | 28.15 |
| Fire | 112.664(1)(b) | 5.00% | 76,677,837 | 61,937,775 | 14,740,062 | 20.95 | 4,643,034 | 86.96 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 29.90 | 1,503,145 | 28.15 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| SOUTHERN MANATEE FCD | 112.664(1)(a) | 7.00% | 4,210,902 | 4,254,442 | -43,540 | 99.99 | 61,876 | 25.33 |
| General | 112.664(1)(b) | 5.00% | 5,675,915 | 4,254,442 | 1,421,473 | 23.34 | 299,532 | 122.62 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 64,434 | 26.38 |
| STARKE | 112.664(1)(a) | 7.50% | 4,722,371 | 3,867,597 | 854,774 | 30.50 | 237,044 | 43.26 |
| Fire | 112.664(1)(b) | 5.50% | 5,983,174 | 3,867,597 | 2,115,577 | 20.25 | 357,180 | 65.19 |
| 10/1/2019 | Valuation Basis | 7.50% | N/A | N/A | N/A | 30.50 | 237,044 | 43.26 |
| 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) | 7.50% | 214,003,143 | 183,776,715 | 30,226,428 | 20.50 | 9,505,939 | 61.69 |
| Fire | 112.664(1)(b) | 5.50% | 275,966,528 | 183,776,715 | 92,189,813 | 16.41 | 15,570,710 | 101.05 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 20.50 | 9,505,939 | 61.69 |
| SUNRISE | 112.664(1)(a) | 7.00% | 356,298,614 | 296,665,027 | 59,633,587 | 23.75 | 18,581,467 | 0.44 |
| General | 112.664(1)(b) | 5.00% | 447,807,165 | 296,665,027 | 151,142,138 | 17.50 | 27,941,544 | 0.66 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 23.75 | 18,581,467 | 0.44 |
| SUNRISE | 112.664(1)(a) | 7.25% | 262,731,915 | 215,368,177 | 47,363,738 | 23.83 | 13,619,350 | 87.84 |
| Police | 112.664(1)(b) | 5.25% | 339,624,774 | 215,368,177 | 124,256,597 | 18.08 | 21,728,745 | 140.14 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 23.83 | 13,619,350 | 87.84 |
| SURFSIDE [GP] | 112.664(1)(a) | 7.25% | 35,158,091 | 33,279,629 | 1,878,462 | 99.99 | 1,853,857 | 28.49 |
| General | 112.664(1)(b) | 5.25% | 46,380,240 | 33,279,629 | 13,100,611 | 29.33 | 3,261,836 | 50.13 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,853,857 | 28.49 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| SURFSIDE [GP] | 112.664(1)(a) | 7.25% | 35,158,091 | 33,279,629 | 1,878,462 | 99.99 | 1,853,857 | 28.49 |
| Police | 112.664(1)(b) | 5.25% | 46,380,240 | 33,279,629 | 13,100,611 | 29.33 | 3,261,836 | 50.13 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,853,857 | 28.49 |
| SWEETWATER | 112.664(1)(a) | 7.00% | 17,263,767 | 18,973,363 | -1,709,596 | 99.99 | 1,582,016 | 34.34 |
| Police | 112.664(1)(b) | 5.00% | 21,623,530 | 18,973,363 | 2,650,167 | 31.58 | 2,654,046 | 57.61 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 1,582,016 | 34.34 |
| TALLAHASSEE [GPF] | 112.664(1)(a) | 7.50% | 285,556,000 | 230,737,000 | 54,819,000 | 24.33 | 9,534,000 | 64.00 |
| Fire | 112.664(1)(b) | 5.50% | 366,470,000 | 230,737,000 | 135,733,000 | 18.00 | 17,954,000 | 120.52 |
| 10/1/2020 | Valuation Basis | 7.50% | N/A | N/A | N/A | 24.33 | 9,534,000 | 64.00 |
| TALLAHASSEE [GPF] | 112.664(1)(a) | 7.50% | 1,324,916,000 | 1,194,769,000 | 130,147,000 | 34.25 | 33,494,000 | 28.49 |
| General | 112.664(1)(b) | 5.50% | 1,706,057,000 | 1,194,769,000 | 511,288,000 | 20.83 | 76,569,000 | 65.13 |
| 10/1/2020 | Valuation Basis | 7.50% | N/A | N/A | N/A | 34.25 | 33,494,000 | 28.49 |
| TALLAHASSEE [GPF] | 112.664(1)(a) | 7.50% | 406,207,000 | 343,664,000 | 62,543,000 | 29.58 | 11,964,000 | 48.83 |
| Police | 112.664(1)(b) | 5.50% | 526,109,000 | 343,664,000 | 182,445,000 | 20.00 | 24,490,000 | 99.95 |
| 10/1/2020 | Valuation Basis | 7.50% | N/A | N/A | N/A | 29.58 | 11,964,000 | 48.83 |
| TAMARAC | 112.664(1)(a) | 7.82% | 123,164,020 | 155,499,929 | -32,335,909 | 99.99 | 1,177,806 | 10.50 |
| Fire | 112.664(1)(b) | 5.82% | 159,235,176 | 155,499,929 | 3,735,247 | 34.11 | 5,942,134 | 52.97 |
| 10/1/2021 | Valuation Basis | 7.82% | N/A | N/A | N/A | 99.99 | 4,126,764 | 36.79 |
| TAMARAC | 112.664(1)(a) | 8.06% | 53,144,653 | 68,839,315 | -15,694,662 | 99.99 | 500,572 | 7.00 |
| General | 112.664(1)(b) | 6.06% | 65,170,097 | 68,839,315 | -3,669,218 | 33.83 | 1,415,315 | 19.79 |
| 10/1/2021 | Valuation Basis | 8.06% | N/A | N/A | N/A | 99.99 | 1,567,090 | 21.91 |
| TAMARAC | 112.664(1)(a) | 6.00% | 8,867,436 | 6,792,603 | 2,074,833 | 11.00 | 798,305 | 0.00 |
| Police | 112.664(1)(b) | 4.00% | 10,193,801 | 6,792,603 | 3,401,198 | 9.58 | 1,146,481 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 11.00 | 798,305 | 0.00 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| TAMARAC - ELECTED | 112.664(1)(a) | 7.00% | 62,699,114 | 73,886,121 | -11,187,007 | 99.99 | 856,198 | 10.01 |
| General | 112.664(1)(b) | 5.00% | 79,071,172 | 73,886,121 | 5,185,051 | 25.35 | 4,829,252 | 56.46 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 42.53 | 2,591,471 | 30.30 |
| TAMPA | 112.664(1)(a) | 7.50% | 890,342,286 | 866,770,558 | 23,571,728 | 99.99 | 22,696,959 | 13.00 |
| General | 112.664(1)(b) | 5.50% | 1,106,354,054 | 866,770,558 | 239,583,496 | 22.44 | 43,780,281 | 25.00 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 22,696,959 | 13.00 |
| TAMPA | 112.664(1)(a) | 8.50% | 1,515,485,449 | 1,405,607,880 | 109,877,569 | 41.17 | 59,074,068 | 40.24 |
| Police And Fire | 112.664(1)(b) | 6.50% | 1,873,828,423 | 1,405,607,880 | 468,220,543 | 20.59 | 106,241,424 | 72.38 |
| 10/1/2021 | Valuation Basis | 8.50% | N/A | N/A | N/A | 41.17 | 59,074,068 | 40.24 |
| TAMPA PF (STAFF) | 112.664(1)(a) | 0.00% | 0 | 0 | 0 | 99.99 | 136,362 | 26.59 |
| General | 112.664(1)(b) | 0.00% | 0 | 0 | 0 | 99.99 | 257,463 | 50.20 |
| 10/1/2019 | Valuation Basis | 0.00% | N/A | N/A | N/A | 99.99 | 136,362 | 26.59 |
| TARPON SPRINGS | 112.664(1)(a) | 7.60% | 34,386,789 | 35,639,751 | -1,252,962 | 99.99 | 953,533 | 34.60 |
| Fire | 112.664(1)(b) | 5.60% | 43,614,470 | 35,639,751 | 7,974,719 | 27.09 | 2,004,622 | 72.70 |
| 10/1/2021 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 953,533 | 34.60 |
| TARPON SPRINGS | 112.664(1)(a) | 7.50% | 34,984,948 | 33,613,026 | 1,371,922 | 99.99 | 1,113,314 | 33.50 |
| Police | 112.664(1)(b) | 5.50% | 44,385,258 | 33,613,026 | 10,772,232 | 22.94 | 2,088,738 | 62.87 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,113,314 | 33.50 |
| TAVARES | 112.664(1)(a) | 7.00% | 10,221,488 | 11,577,231 | -1,355,743 | 99.99 | 426,287 | 26.70 |
| Fire | 112.664(1)(b) | 5.00% | 13,146,071 | 11,577,231 | 1,568,840 | 99.99 | 847,375 | 53.10 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 426,287 | 26.70 |
| TAVARES | 112.664(1)(a) | 7.00% | 18,218,610 | 17,881,373 | 337,237 | 99.99 | 799,974 | 58.10 |
| Police | 112.664(1)(b) | 5.00% | 23,979,521 | 17,881,373 | 6,098,148 | 28.97 | 1,424,591 | 103.50 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 799,974 | 58.10 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| TEMPLE TERRACE | 112.664(1)(a) | 7.40% | 44,188,249 | 38,201,497 | 5,986,752 | 32.11 | 2,403,396 | 60.80 |
| Fire | 112.664(1)(b) | 5.40% | 56,924,077 | 38,201,497 | 18,722,580 | 20.63 | 3,740,913 | 94.60 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 32.11 | 2,403,396 | 60.80 |
| TEMPLE TERRACE | 112.664(1)(a) | 7.50% | 52,565,305 | 37,946,177 | 14,619,128 | 19.00 | 3,055,547 | 84.50 |
| Police | 112.664(1)(b) | 5.50% | 67,865,741 | 37,946,177 | 29,919,564 | 15.28 | 4,452,225 | 123.30 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 19.00 | 3,055,547 | 84.50 |
| TEQUESTA | 112.664(1)(a) | 6.50% | 7,609,284 | 8,878,841 | -1,269,557 | 99.99 | 511,437 | 13.44 |
| General | 112.664(1)(b) | 4.50% | 9,877,959 | 8,878,841 | 999,118 | 99.99 | 1,063,211 | 27.94 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 99.99 | 511,437 | 13.44 |
| TEQUESTA [PF] | 112.664(1)(a) | 7.00% | 15,707,456 | 16,221,717 | -514,261 | 99.99 | 647,989 | 35.58 |
| Fire | 112.664(1)(b) | 5.00% | 19,725,108 | 16,221,717 | 3,503,391 | 99.99 | 1,242,981 | 68.25 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 647,989 | 35.58 |
| TEQUESTA [PF] | 112.664(1)(a) | 7.00% | 5,225,838 | 7,621,215 | -2,395,377 | 99.99 | 418,187 | 27.64 |
| Police | 112.664(1)(b) | 5.00% | 6,654,514 | 7,621,215 | -966,701 | 99.99 | 614,256 | 40.60 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 418,187 | 27.64 |
| TITUSVILLE | 112.664(1)(a) | 7.25% | 70,734,476 | 73,155,076 | -2,420,600 | 99.99 | 1,859,820 | 12.50 |
| General | 112.664(1)(b) | 5.25% | 86,680,287 | 73,155,076 | 13,525,211 | 24.60 | 3,550,789 | 23.80 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,859,820 | 12.50 |
| TITUSVILLE | 112.664(1)(a) | 7.25% | 75,066,937 | 77,788,792 | -2,721,855 | 99.99 | 1,802,707 | 21.60 |
| Police And Fire | 112.664(1)(b) | 5.25% | 94,048,020 | 77,788,792 | 16,259,228 | 25.05 | 3,719,196 | 44.60 |
| 10/1/2021 | Valuation Basis | 7.25% | N/A | N/A | N/A | 99.99 | 1,802,707 | 21.60 |
| TRI-COUNTY TRANSIT (ATU-1596) | 112.664(1)(a) | 7.40% | 170,292,428 | 199,218,748 | -28,926,320 | 99.99 | 3,366,799 | 19.29 |
| General | 112.664(1)(b) | 5.40% | 209,050,803 | 199,218,748 | 9,832,055 | 99.99 | 7,226,036 | 41.41 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 3,366,799 | 19.29 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| UMATILLA | 112.664(1)(a) | 7.00% | 1,545,969 | 2,247,059 | -701,090 | 99.99 | 19,401 | 5.08 |
| Police | 112.664(1)(b) | 5.00% | 2,139,381 | 2,247,059 | -107,678 | 27.30 | 147,035 | 38.48 |
| 10/1/2020 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 19,401 | 5.08 |
| VALPARAISO | 112.664(1)(a) | 7.00% | 2,422,975 | 3,972,636 | -1,549,661 | 99.99 | 7,961 | 2.00 |
| Police And Fire | 112.664(1)(b) | 5.00% | 3,255,128 | 3,972,636 | -717,508 | 30.88 | 150,177 | 37.73 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 7,961 | 2.00 |
| VENICE | 112.664(1)(a) | 6.50% | 47,855,392 | 33,725,543 | 14,129,849 | 15.79 | 2,605,768 | 151.00 |
| Fire | 112.664(1)(b) | 4.50% | 60,496,553 | 33,725,543 | 26,771,010 | 13.23 | 3,551,600 | 205.80 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 15.79 | 2,605,768 | 151.00 |
| VENICE | 112.664(1)(a) | 6.75% | 45,253,381 | 48,365,309 | -3,111,928 | 99.99 | 787,755 | 384.50 |
| Police | 112.664(1)(b) | 4.75% | 56,115,067 | 48,365,309 | 7,749,758 | 24.17 | 1,532,863 | 748.10 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 787,755 | 384.50 |
| VERO BEACH | 112.664(1)(a) | 6.00% | 7,072,322 | 7,994,577 | -922,255 | 99.99 | 15,742 | 0.00 |
| Fire | 112.664(1)(b) | 4.00% | 8,196,929 | 7,994,577 | 202,352 | 22.83 | 15,559 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 99.99 | 15,742 | 0.00 |
| VERO BEACH | 112.664(1)(a) | 6.25% | 112,685,552 | 112,867,961 | -182,409 | 26.01 | 2,318,725 | 0.00 |
| General | 112.664(1)(b) | 4.25% | 138,725,697 | 112,867,961 | 25,857,736 | 17.95 | 7,577,333 | 0.00 |
| 10/1/2021 | Valuation Basis | 6.25% | N/A | N/A | N/A | 26.01 | 2,318,725 | 0.00 |
| VERO BEACH | 112.664(1)(a) | 7.45% | 52,676,315 | 54,540,488 | -1,864,173 | 99.99 | 1,145,897 | 29.70 |
| Police | 112.664(1)(b) | 5.45% | 67,233,046 | 54,540,488 | 12,692,558 | 27.28 | 2,565,678 | 66.50 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 99.99 | 1,145,897 | 29.70 |
| VILLAGE OF NORTH PALM BEACH | 112.664(1)(a) | 6.25% | 18,787,481 | 20,540,857 | -1,753,376 | 99.99 | 236,936 | 19.12 |
| General | 112.664(1)(b) | 4.25% | 24,182,705 | 20,540,857 | 3,641,848 | 27.42 | 724,500 | 58.48 |
| 10/1/2021 | Valuation Basis | 6.25% | N/A | N/A | N/A | 99.99 | 236,936 | 19.12 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| VILLAGE OF NORTH PALM BEACH | 112.664(1)(a) | 7.45% | 34,104,753 | 34,479,354 | -374,601 | 99.99 | 1,482,921 | 27.46 |
| Police And Fire | 112.664(1)(b) | 5.45% | 44,912,768 | 34,479,354 | 10,433,414 | 34.23 | 2,962,899 | 54.85 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 99.99 | 1,482,921 | 27.46 |
| VILLAGE OF PALM SPRINGS | 112.664(1)(a) | 6.00% | 29,347,683 | 34,347,895 | -5,000,212 | 88.00 | 562,156 | 35.27 |
| General | 112.664(1)(b) | 4.00% | 38,382,285 | 34,347,895 | 4,034,390 | 26.00 | 2,769,080 | 173.74 |
| 10/1/2021 | Valuation Basis | 6.00% | N/A | N/A | N/A | 88.00 | 562,156 | 35.27 |
| VILLAGE OF PALM SPRINGS | 112.664(1)(a) | 6.75% | 37,235,423 | 42,298,547 | -5,063,124 | 99.99 | 471,574 | 34.05 |
| Police And Fire | 112.664(1)(b) | 4.75% | 48,266,448 | 42,298,547 | 5,967,901 | 33.00 | 1,748,408 | 126.23 |
| 10/1/2021 | Valuation Basis | 6.75% | N/A | N/A | N/A | 99.99 | 471,574 | 34.05 |
| VOLUSIA COUNTY (VOL) | 112.664(1)(a) | 4.25% | 1,588,386 | 5,681,896 | -4,093,510 | 100.00 | 0 | 0.00 |
| Fire | 112.664(1)(b) | 2.25% | 2,005,324 | 5,681,896 | -3,676,572 | 100.00 | 0 | 0.00 |
| 10/1/2021 | Valuation Basis | 4.25% | N/A | N/A | N/A | 100.00 | 0 | 0.00 |
| WAUCHULA | 112.664(1)(a) | 7.00% | 17,670,067 | 23,503,907 | -5,833,840 | 99.99 | 299,902 | 10.00 |
| General And Police | 112.664(1)(b) | 5.00% | 22,889,970 | 23,503,907 | -613,937 | 29.21 | 870,890 | 29.04 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 299,902 | 10.00 |
| WEST MANATEE FCD | 112.664(1)(a) | 7.40% | 23,334,491 | 27,335,391 | -4,000,900 | 99.99 | 1,284,244 | 38.70 |
| Fire | 112.664(1)(b) | 5.40% | 32,585,278 | 27,335,391 | 5,249,887 | 99.99 | 2,586,069 | 77.90 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 1,284,244 | 38.70 |
| WEST MELBOURNE | 112.664(1)(a) | 6.65% | 19,103,225 | 20,830,988 | -1,727,763 | 99.99 | 775,087 | 27.75 |
| Police | 112.664(1)(b) | 4.65% | 25,278,013 | 20,830,988 | 4,447,025 | 38.06 | 1,548,120 | 55.43 |
| 10/1/2021 | Valuation Basis | 6.65% | N/A | N/A | N/A | 99.99 | 775,087 | 27.75 |
| WEST PALM BEACH | 112.664(1)(a) | 7.50% | 354,550,846 | 308,152,988 | 46,397,858 | 19.83 | 10,620,859 | 44.83 |
| Fire | 112.664(1)(b) | 5.50% | 413,128,398 | 308,152,988 | 104,975,410 | 15.58 | 16,225,917 | 68.49 |
| 9/30/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 20.33 | 10,823,965 | 45.69 |

APPENDIX H - Chapter 112.664(1) Summary - 9/30/2022

| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|---------------------------------------------------|-------------------------|-----------------------------------|-----------------------------------|----------------------------------|---------------------------------------------|--------------------------------------|-----------------------------------|
| WEST PALM BEACH General 9/30/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 7.25% 5.25% 7.25% | 43,017,631 52,431,683 N/A | 51,366,242 51,366,242 N/A | -8,348,611 1,065,441 N/A | 99.99 99.99 99.99 | -569,680 698,899 -487,878 | 0.00 89.81 0.00 |
| WEST PALM BEACH Police 9/30/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 7.25% 5.25% 7.25% | 446,893,643 539,703,925 N/A | 485,338,602 485,338,602 N/A | -38,444,959 54,365,323 N/A | 99.99 25.58 99.99 | 8,242,876 18,097,844 8,242,876 | 33.44 73.42 33.44 |
| WILLISTON General 10/1/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 7.00% 5.00% 7.00% | 3,629,528 4,623,865 N/A | 5,534,424 5,534,424 N/A | -1,904,896 -910,559 N/A | 49.71 27.53 49.71 | 62,762 232,562 62,762 | 5.00 18.53 5.00 |
| WILLISTON Police 10/1/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 7.00% 5.00% 7.00% | 2,356,538 2,909,658 N/A | 3,086,863 3,086,863 N/A | -730,325 -177,205 N/A | 40.53 24.12 40.53 | 32,128 175,379 34,807 | 7.29 39.81 7.90 |
| WILTON MANORS (VOL) Fire 10/1/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 6.00% 4.00% 6.00% | 1,707,403 2,068,332 N/A | 2,067,497 2,067,497 N/A | -360,094 835 N/A | 26.25 17.75 26.25 | 77,501 108,964 77,501 | 0.00 0.00 0.00 |
| WILTON MANORS [GP] General 10/1/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 6.60% 4.60% 6.60% | 38,008,345 46,807,276 N/A | 32,165,463 32,165,463 N/A | 5,842,882 14,641,813 N/A | 18.92 14.83 18.92 | 1,634,103 2,421,342 1,634,103 | 466.55 691.32 466.55 |
| WILTON MANORS [GP] Police 10/1/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 6.60% 4.60% 6.60% | 38,008,345 46,807,276 N/A | 32,165,463 32,165,463 N/A | 5,842,882 14,641,813 N/A | 18.92 14.83 18.92 | 1,634,103 2,421,342 1,634,103 | 466.55 691.32 466.55 |
| WINTER GARDEN General 10/1/2021 | 112.664(1)(a) 112.664(1)(b) Valuation Basis | 7.00% 5.00% 7.00% | 39,513,596 50,910,126 N/A | 37,985,968 37,985,968 N/A | 1,527,628 12,924,158 N/A | 99.99 28.12 99.99 | 1,722,161 3,080,196 1,722,161 | 18.09 32.34 18.09 |

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| City or District TYP SYS Valuation Date | Florida Statute Chapter | Discount Rate | Pension Liability | Total Market Assets | Net Pension Liability | Years Assets Sustain Benefit Payments | Total Dollar Contribution | Total % of Pay Contribution |
|-----------------------------------------------|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---------------------------------------------|---------------------------------|-----------------------------------|
| WINTER GARDEN | 112.664(1)(a) | 7.00% | 52,877,099 | 59,541,582 | -6,664,483 | 99.99 | 2,061,673 | 21.30 |
| Police And Fire | 112.664(1)(b) | 5.00% | 68,846,462 | 59,541,582 | 9,304,880 | 99.99 | 4,218,353 | 43.59 |
| 10/1/2021 | Valuation Basis | 7.00% | N/A | N/A | N/A | 99.99 | 2,061,673 | 21.30 |
| WINTER HAVEN | 112.664(1)(a) | 7.60% | 44,625,698 | 41,738,232 | 2,887,466 | 99.99 | 1,789,642 | 44.25 |
| Fire | 112.664(1)(b) | 5.60% | 56,249,892 | 41,738,232 | 14,511,660 | 25.24 | 3,109,806 | 76.90 |
| 10/1/2021 | Valuation Basis | 7.60% | N/A | N/A | N/A | 99.99 | 1,789,642 | 44.25 |
| WINTER HAVEN | 112.664(1)(a) | 6.50% | 93,381,210 | 82,090,655 | 11,290,555 | 26.98 | 2,375,071 | 33.82 |
| General | 112.664(1)(b) | 4.50% | 116,933,889 | 82,090,655 | 34,843,234 | 18.31 | 4,142,004 | 58.99 |
| 10/1/2021 | Valuation Basis | 6.50% | N/A | N/A | N/A | 26.98 | 2,375,071 | 33.82 |
| WINTER HAVEN | 112.664(1)(a) | 7.45% | 41,501,769 | 40,927,997 | 573,772 | 99.99 | 1,233,200 | 27.42 |
| Police | 112.664(1)(b) | 5.45% | 52,243,950 | 40,927,997 | 11,315,953 | 25.08 | 2,463,141 | 54.78 |
| 10/1/2021 | Valuation Basis | 7.45% | N/A | N/A | N/A | 99.99 | 1,233,200 | 27.42 |
| WINTER PARK | 112.664(1)(a) | 7.50% | 72,061,624 | 74,186,284 | -2,124,660 | 99.99 | 1,995,585 | 40.82 |
| Fire | 112.664(1)(b) | 5.50% | 92,862,393 | 74,186,284 | 18,676,109 | 28.75 | 4,314,482 | 88.26 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 1,995,585 | 40.82 |
| WINTER PARK | 112.664(1)(a) | 7.50% | 72,709,848 | 69,770,663 | 2,939,185 | 99.99 | 2,835,032 | 49.63 |
| Police | 112.664(1)(b) | 5.50% | 93,649,623 | 69,770,663 | 23,878,960 | 23.75 | 4,964,480 | 86.91 |
| 10/1/2021 | Valuation Basis | 7.50% | N/A | N/A | N/A | 99.99 | 2,835,032 | 49.63 |
| WINTER SPRINGS | 112.664(1)(a) | 7.40% | 68,457,598 | 72,453,381 | -3,995,783 | 99.99 | 873,869 | 21.41 |
| General Police And Fire | 112.664(1)(b) | 5.40% | 85,288,213 | 72,453,381 | 12,834,832 | 25.58 | 2,229,395 | 54.62 |
| 10/1/2021 | Valuation Basis | 7.40% | N/A | N/A | N/A | 99.99 | 873,869 | 21.41 |

Grand Totals: 487

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:

| School Board District | Effective Date | Plan Description |
|---------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Alachua County (Closed) | 01/01/84 | Provides for benefits after participant is credited with at least 25 years of FRS service and has attained age 55 to 61. |
| Hillsborough County (Closed) | 08/01/84 | Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60. |
| Martin County (Closed) | 07/01/89 | Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two years of becoming eligible for the supplemental benefit to receive a benefit 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.

| Abbreviation | Description |
|--------------|----------------------------|
| 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:

| Number | Description |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------|
| Alachua 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = Alachua County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Alford | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Altamonte Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Altha 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Anna Maria 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = W. Manatee FCDPO = Manatee County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
| Apalachicola 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | FF = vol |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |
| Apopka 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Arcadia 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Archer | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Astatula 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------------------------------|
| Atlantic Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | FF = City of Jacksonville |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Atlantis 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CL | <input type="checkbox"/> | <input type="checkbox"/> | FF = Palm Beach County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Auburndale 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | Gen EEs hired prior to 10/1/2006 under DB. Gen EEs hired 10/1/2006 or later have DC. |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Aventura 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | FF = Miami-Dade County |
| | Defined Contribution | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Avon Park 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------------------|
| Bal Harbour Village 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = Miami-Dade County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Baldwin 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="text" value="FF = City of Jacksonville"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Bartow 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Bascom 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Bay Harbor Islands 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = Miami-Dade County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------------------------------------------|
| Bay Lake 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | <input type="text" value="No paid employees"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Bell 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Belle Glade | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text" value="PO & FF = Palm Beach County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Belle Isle 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Belleair 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------------------------------------------------------------|
| Belleair Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Belleair Bluffs 5 | Defined Benefit | <input type="checkbox"/> | CL | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = City of Largo PO = Pinellas County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Belleair Shore 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | Only 1 employee |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Bellevue | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | PO Share Plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Beverly Beach | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------------------------------------|
| Biscayne Park 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Blountstown 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | X | X | X | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Boca Raton 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="GE: Separate DB plan for Exec"/> |
| | Florida Retirement System | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Bonifay 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |
| Bonita Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| Bowling Green 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Boynton Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Bradenton | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Bradenton Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Branford 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|----------------------------------------------------------|
| Briny Breezes 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Bristol | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| Bristol | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="Only E w/ cvg is City Clerk"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Bronson | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Bronson 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Brooker | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Brooker 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| | Brooksville | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Brooksville 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------------------------------------|
| Bunnell 5 | Defined Benefit | <input type="checkbox"/> | VOL | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Employees are offered option to participate in deferred comp plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Bushnell 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Callahan 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Callaway | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO = Bay County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Campbellton 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | FF = vol |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Cape Canaveral 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = volPO = Brevard County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Cape Coral 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | DC optional |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Carrabelle 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Caryville | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Casselberry 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------------------------------------------------|
| Cedar Key 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Center Hill | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| Center Hill | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Century | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Century 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="PO & FF = Escambia County"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| | Chattahoochee | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Chattahoochee 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| | Chiefland | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Chiefland 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------|
| Chipley 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Cinco Bayou 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="PO = Okaloosa County"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Clearwater 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox" value="CL"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="SS cvg if hired prior to certain dateFF have current & closed DB plans"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Clermont | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Clewiston 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox" value="CL"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------------------------|
| Cloud Lake | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | <input type="text" value="PO & FF = Palm Beach County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Cocoa 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox" value="CL"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Cocoa Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Coconut Creek 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text" value="FF = City of Margate"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Coleman 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------|
| Cooper City 5 | Defined Benefit | <input type="checkbox"/> | CL | CL | CL | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | PO & FF = Broward County; Separate closedDB plan for management |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Coral Gables 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | No SS cvg on FFFF Share Plan PO Share Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Coral Springs 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | Money Purchase Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Cottdonale 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Crescent City 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------------|
| Crestview 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Cross City 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Crystal River 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO = Citrus County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Cutler Bay 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO = Miami-Dade County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Dade City 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Dania Beach 5 | Defined Benefit | <input type="checkbox"/> | CL | CL | CL | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Broward County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Davenport 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | FF = vol |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Davie 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | DC = Money Purchase Plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Daytona Beach 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Daytona Beach Shores 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96)PO rejoined FRS |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------|--------------------------|---------------------------------------------|
| DeBary 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = City of Orange CityPO = Volusia County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Deerfield Beach 5 | Defined Benefit | <input type="checkbox"/> | CL | CL | CL | | <input type="checkbox"/> | PO = Broward County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Defuniak Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Deland 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | X | X | X | | | |
| Delray Beach 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------------------------------------|
| Deltona 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text" value="PO = Volusia County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Destin | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text" value="PO = Okaloosa County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Doral 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Dundee 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Dunedin | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="text" value="PO = Pinellas CountyFRS opt-out (1/96)"/> |
| | Defined Contribution | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------------------|
| Dunnellon | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FRS opt-out (1/96)"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Eagle Lake 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Eatonville 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = City of Maitland"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Ebro 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Edgewater 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------|
| Edgewood | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| El Portal 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Estero 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Esto 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Eustis 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | FRS opt-out (1/96) |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------|
| Everglades City | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Fanning Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | FF = vol |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Fellsmere 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Fernandina Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Flagler Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|
| Florida City 5 | Defined Benefit | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FR | <input type="checkbox"/> | <input type="checkbox"/> | Separate DB plan for E |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Fort Lauderdale 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | FF Share Plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Fort Meade 5 | Defined Benefit | <input type="checkbox"/> | VOL | X | CL | <input type="checkbox"/> | <input type="checkbox"/> | PO = Polk County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Fort Myers 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | Excludes part, temporary and seasonal |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Fort Myers Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------------------------------|
| Fruitland Park 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Gainesville 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | GE = Two DB Plans (Reg, Disability)DC plan for certain senior managers |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Glen Ridge | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Glen Saint Mary 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Golden Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Miami-Dade CountyPO Share Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------------|---------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------------|
| Golf | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Graceville 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Grand Ridge 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Grant-Valkaria 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Green Cove Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | FF = Clay CountyFRS opt-out (1/96), EL & GE rejoined |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|
| Greenacres 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Greensboro | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Greenville | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Madison County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Greenwood | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Gretna 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|
| Groveland 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Gulf Breeze 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | FRS opt-out (1/96)FF = vol, no SS cvg |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |
| Gulf Stream 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Gulfport | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |
| Haines City 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

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|-----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------------|
| Hallandale Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2 closed DB plans for managers (Reg,Excess benefits) |
| | Defined Contribution | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Hampton 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Havana 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Haverhill 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Palm Beach County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Hawthorne | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------|
| Hialeah 5 | Defined Benefit | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | Separate DB Plan for ELPF Share Plan |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Hialeah Gardens 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| Hialeah Gardens 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | High Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| High Springs 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| | Highland Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Highland Beach 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | FF = Delray Beach |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| | Highland Park 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Highland Park 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------|
| Hillcrest Heights 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Hilliard 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Hillsboro Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Holly Hill 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Hollywood | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Holmes Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FRS opt-out (1/96)"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Homestead | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="GE: DB Plans: General & Hospital, EL (cl), EL & Sr. ManagersFF = Miami-Dade County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Horseshoe Beach | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Howey-In-The-Hills 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Hypoluxo 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="text" value="FF = City of Boynton BeachPO = Town of Lantana"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------|------------------------------------------------------------------------------------|
| Indialantic 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Indian Creek 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Indian Harbour Beach | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Indian River Shores 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Indian Rocks Beach | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96) |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| Indian Shores 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Indiantown 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Inglis 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Interlachen | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Inverness | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Citrus County |
| | Social Security Coverage | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------|
| Islamorada 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | PO = Monroe County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Jacksonville 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | GE: Two DB Plans (Regular, Disability) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Jacksonville Beach 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |
| Jacob City | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Jasper 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------------|---------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------|
| Jay 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | PO & FF = Santa Rosa County |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Jennings | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Juno Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | GE: DC plan for all not covered by FRS |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Jupiter | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | FF = Palm Beach County |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Jupiter Inlet Colony 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|--------------------------|---------------|-------------------|-----------------|--------------------------|--------------------------|---------------------------------------------------|
| Jupiter Island 5 | Defined Benefit | <input type="checkbox"/> | FR | FR | FR | | <input type="checkbox"/> | Separate DC plan for S. Martin Regional Utilities |
| | Defined Contribution | <input type="checkbox"/> | P | X | F | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | |
| | Social Security Coverage | <input type="checkbox"/> | | | | X | | |
| Kenneth City 5 | Defined Benefit | <input type="checkbox"/> | | | | | <input type="checkbox"/> | FF = City of Pinellas Park |
| | Defined Contribution | <input type="checkbox"/> | | X | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | | | | X | | |
| Key Biscayne 5 | Defined Benefit | <input type="checkbox"/> | X | | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | |
| | Social Security Coverage | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | | |
| Key Colony Beach 5 | Defined Benefit | <input type="checkbox"/> | | | | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | | X | X | <input type="checkbox"/> | | |
| Key West 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | PO & FF Share Plan |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | |
| | Social Security Coverage | <input type="checkbox"/> | | | | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| Keystone Heights 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Kissimmee | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |
| La Crosse 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Labelle 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | PO = Hendry County |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Lady Lake 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------|
| Lake Alfred 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Lake Buena Vista 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | No paid employees |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Lake Butler 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Lake City 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Lake Clarke Shores 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------|
| Lake Hamilton 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Lake Helen 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | X | | | FF = Volusia CountyPO no longer FRS |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Lake Mary 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Lake Park | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | PO & FF = Palm Beach CountyPO: DB Plan is closed & all members are retired |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Lake Placid 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | X | | | FF = vol |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------|
| Lake Wales 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Lake Worth Beach 5 | Defined Benefit | <input type="checkbox"/> | CL | X | CL | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Palm Beach County |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Lakeland 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Also FF supplemental DB plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Lantana 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Largo 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------------------|
| Lauderdale Lakes 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | PO & FF = Broward CountyFRS opt-out (1/96) |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| | | | | | | | | |
| Lauderdale-By-The-Sea 5 | Defined Benefit | <input type="checkbox"/> | VOL | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | PO = Broward County |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| | | | | | | | | |
| Lauderhill 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | | Separate DB plan for GE (Confidential & Managerial) |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | | | | | | | |
| Laurel Hill | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | | | | | | | |
| Lawtey 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| Layton 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Lazy Lake 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| Lazy Lake 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Lee | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Lee | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Leesburg | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Leesburg | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| | Lighthouse Point 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Lighthouse Point 5 | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------|
| Live Oak 5 | Defined Benefit | <input type="checkbox"/> | CL | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | FF: DB Plan is a substituted trust fund |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |
| Longboat Key | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | | |
| Longwood 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | X | X | X | | | FRS opt-out (1/96) |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Loxahatchee Groves 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | All jobs contracted |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Lynn Haven 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------------------------------------------|
| MacClenny 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | CL | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Madeira Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text" value="PO = Pinellas CountyFRS opt-out (1/96), FF rejoined FRS"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Madison 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Maitland | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FRS opt-out (1/96)"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Malabar 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------|
| Malone 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Manalapan | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |
| Mangonia Park 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | FF = City of West Palm Beach PO = Palm Beach County |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Marathon 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | PO = Monroe County |
| | Social Security Coverage | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Marco Island 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | | Share Plans for FF & POFRS opt-out (1/96) |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------------|
| Margate 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Marianna 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | CL | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Marineland 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="All jobs contracted"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Mary Esther 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Mascotte | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | X | X | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------------------------|
| Mayo 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| McIntosh 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Medley 5 | Defined Benefit | X | <input type="checkbox"/> | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | <input type="text" value="GE: DB Plan also covers EL"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Melbourne 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FRS PO = Airport police (formerly covered in closed GE DB Plan)"/> |
| | Florida Retirement System | X | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Melbourne Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Melbourne Village | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | |
| Mexico Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Miami 5 | Defined Benefit | CL | X | X | X | | <input type="checkbox"/> | Separate DB plans for GE & Sanitation (Reg, Administrative, Excess), EL, Off-Street Parking PO & FF also has Share Plan and closed COLA fund |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Miami Beach 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | SS cvg to probationary GE only GE plan includes EL; PO & FF Share Plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Miami Gardens 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = Miami-Dade County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------|
| Miami Lakes 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = Miami-Dade County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Miami Shores Village 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Miami Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | FF = Miami-Dade County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Micanopy | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Midway 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | No Firefighters employed by the City of Midway |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Milton | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Minneola 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | PO = Lake County. All employees, other than elected officials, are allowed to participate in the ICMA-RC retirement plan through payroll deduction. |
| Miramar 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | GE: Two DB Plans (Reg, Sr. Managers) |
| Monticello | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Montverde 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | FF = volPO = Lake County |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| Moore Haven 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Mount Dora 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Mulberry 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | PO & FF = Polk County |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Naples 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Neptune Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | SUP | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------------|
| New Port Richey | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New Smyrna Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | DC Plan for Utilities employees PO Share Plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Newberry | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO = Alachua County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Niceville 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Noma 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

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

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|---------------|-------------------|-----------------|--------------------------|--------------------------|----------------------------------------|
| Ocala 5 | Defined Benefit | <input type="checkbox"/> | SUP | CL | SUP | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | | X | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | |
| | Social Security Coverage | <input type="checkbox"/> | | | | X | | |
| Ocean Breeze 5 | Defined Benefit | <input type="checkbox"/> | | | | | X | |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | |
| | Social Security Coverage | <input type="checkbox"/> | | | | X | | |
| Ocean Ridge | Defined Benefit | <input type="checkbox"/> | | | | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | X | | X | X | | | |
| | Social Security Coverage | X | | X | X | <input type="checkbox"/> | | |
| Ocoee 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | |
| | Social Security Coverage | <input type="checkbox"/> | | | | <input type="checkbox"/> | | |
| Okeechobee 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | | | | | | |
| | Florida Retirement System | <input type="checkbox"/> | | | | | | SS cvg only if full-time and permanent |
| | Social Security Coverage | <input type="checkbox"/> | | | | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------------------------------------------------|
| Oldsmar 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO = Pinellas CountyFRS opt-out (1/96)"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Opa-Locka 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = Miami-Dade County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Orange City 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Orange Park | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Orchid | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------|
| Orlando 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> CL | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Ormond Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> CL | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Otter Creek | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Oviedo 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Pahokee 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Palm Beach CountyFRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------|
| Palatka 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Palm Bay 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Palm Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | GE: DB Plan also covers Ocean Rescue |
| | Social Security Coverage | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Palm Beach Gardens 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF Share Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Palm Beach Shores 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------------------|
| Panama City 5 | Defined Benefit | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | SUP | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | | | <input type="text" value="FRS opt-out (1/96)"/> |
| | Florida Retirement System | | | | | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Panama City Beach 5 | Defined Benefit | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| Parker 5 | Defined Contribution | | | | | | | <input type="text"/> |
| | Florida Retirement System | | | | | | | |
| | Social Security Coverage | | | | | <input type="checkbox"/> | | |
| | Parker 5 | Defined Benefit | | | | | | |
| Parker 5 | Defined Contribution | | | | | | | <input type="text"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | | | | | <input checked="" type="checkbox"/> | | |
| | Parkland 5 | Defined Benefit | | | | CL | | |
| Parkland 5 | Defined Contribution | | | | | | | <input type="text"/> |
| | Florida Retirement System | | | | | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | | |
| | Paxton 5 | Defined Benefit | | | | | | |
| Paxton 5 | Defined Contribution | | | <input checked="" type="checkbox"/> | | | | <input type="text"/> |
| | Florida Retirement System | | | | | | | |
| | Social Security Coverage | | | | | <input type="checkbox"/> | | |

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| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------------------------|
| Pembroke Park 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | PO & FF = Broward CountyDB (supp) for Town Commission |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Pembroke Pines 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Penney Farms | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Pensacola | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | X | X | X | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | X | | | SS cvg only on employees participating in FRS |
| | Social Security Coverage | X | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |
| Perry 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------------------|
| Pierson | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Pinecrest 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text" value="FF = Miami-Dade County"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | X | X | <input type="checkbox"/> | | |
| Pinellas Park | Defined Benefit | X | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |
| Plant City 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Plantation 5 | Defined Benefit | <input type="checkbox"/> | VOL | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="GE plan includes EL"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------|
| Polk City 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO & FF = Polk County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Pomona Park 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Pompano Beach 5 | Defined Benefit | <input type="checkbox"/> | X | X | CL | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO = Broward County"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Ponce de Leon 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Ponce Inlet 5 | Defined Benefit | <input type="checkbox"/> | VOL | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | CL | CL | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Port Orange 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Port Richey 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Port St. Joe 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Port St. Lucie 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Punta Gorda 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | CL | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Police and Fire contribute either 8% or 9.5% to DB plan. Gen EEs hired before August 2011 contribute 8% to their DB plan and newer employees are enrolled in 401a plan and contribute up to 10%. |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------------------------------------------|
| Quincy 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Raiford 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Reddick | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Only employee is Clerk |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Redington Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Cities of Seminole & Madeira BchPO = Pinellas CountyFRS opt-out (1/96) |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | | | | | | | | |
| Redington Shores | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = City of SeminolePO = Town of Indian ShoresFRS opt-out (1/96), EL rejoined FRS |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | | | | | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------|
| Saint Augustine Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Saint Cloud 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Saint Leo 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Saint Lucie Village | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Saint Marks | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|------------------|
| Saint Pete Beach 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Saint Petersburg 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| San Antonio 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Sanford | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Sanibel | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | FF = Sanibel FCD |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------|
| Sarasota 5 | Defined Benefit | <input type="checkbox"/> | CL | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Satellite Beach 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Sea Ranch Lakes 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Sebastian | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Sebring 5 | Defined Benefit | <input type="checkbox"/> | X | <input type="checkbox"/> | CL | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------|
| Seminole 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PO = Pinellas County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Sewall's Point 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Shalimar 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96) |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Sneads 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Sopchoppy 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

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

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------|
| Southwest Ranches | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Springfield 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | X | X | X | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Starke 5 | Defined Benefit | <input type="checkbox"/> | X | X | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Stuart 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |
| Sunny Isles Beach 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | X | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------|
| Sunrise | Defined Benefit | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Surfside | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | FF = Miami-Dade County PO Share Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Sweetwater 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Tallahassee 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | PO Share Plan FF Share Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Tamarac 5 | Defined Benefit | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | CL | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | GE: Two DB Plans (Reg & Executive) FF Share Plan |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------------------|
| Tampa 5 | Defined Benefit | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Tarpon Springs 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Tavares 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Temple Terrace 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FRS opt-out (1/96)"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Tequesta 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | CL | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FRS opt-out (1/96)"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------------------|
| Titusville 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Treasure Island 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Trenton 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Umatilla | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Valparaiso 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FRS opt-out (1/96)"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
| Venice 5 | Defined Benefit | <input type="checkbox"/> | CL | <input type="checkbox"/> | CL | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Vernon 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | |
| Vero Beach 5 | Defined Benefit | <input type="checkbox"/> | CL | FR | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | <input type="checkbox"/> | |
| Virginia Gardens 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Waldo 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|-------------------|---------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------------------------------|
| Wauchula 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | SS cvg only on actively employed retirees not enrolled in plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Wausau | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Webster 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Weeki Wachee 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Welaka 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|
| Wellington 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | PO & FF = Palm Beach County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| West Melbourne | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| West Miami 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | FF = Miami-Dade County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X | X | | | |
| | Social Security Coverage | X | X | X | X | <input type="checkbox"/> | | |
| West Palm Beach 5 | Defined Benefit | <input type="checkbox"/> | X | CL | X | | <input type="checkbox"/> | EL: DC PlanFF Share PlanPO Share Plan |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | X | <input type="checkbox"/> | X | <input type="checkbox"/> | <input type="checkbox"/> | | |
| West Park 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | PO & FF = Broward County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | X | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------------------------------------|
| Westlake 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Weston | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| Weston | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="PO & FF = Broward County"/> |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Westville | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Westville | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | Wewahitchka | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Wewahitchka 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text" value="FF = vol; PO = Gulf County"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | White Springs | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| White Springs 5 | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------|
| Wildwood 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Williston 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Wilton Manors 5 | Defined Benefit | <input type="checkbox"/> | VOL | CL | CL | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Windermere 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Winter Garden 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | Other Plan Details | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|---------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------|
| Winter Haven | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Winter Park 5 | Defined Benefit | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Winter Springs 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox" value="CL"/> | <input type="checkbox" value="CL"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Seminole County |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| Worthington Springs | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Yankeetown 5 | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = vol |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

APPENDIX J - Inventory of Municipalities - 9/30/2022

| Municipality Name | | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes |
|------------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| Zephyrhills | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | X | X | X | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | X | X | X | <input type="checkbox"/> | | |
| Zolfo Springs | Defined Benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | |
| | Defined Contribution | <input type="checkbox"/> | <input type="checkbox"/> | X | <input type="checkbox"/> | | | |
| | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="text"/> |
| | Social Security Coverage | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| Total Municipalities: | | 412 | | | | | 65 | |

APPENDIX K

INVENTORY OF SPECIAL DISTRICTS

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

| Abbreviation | Description |
|--------------|---------------------------|
| No EEs | No employees |
| DB | Defined benefit plan |
| DC | Defined contribution plan |
| FRS* | Florida Retirement System |
| SS | Social Security |

The following numbers are used in the OTHER category:

| Number | Description |
|--------|--------------------------------------------------------------------------------------|
| 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 - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| A. Max Brewer Memorial Law Library | Brevard | | | X | | |
| Brevard County | Dependent | | | | | |
| A.H. at Turnpike South Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Abbott Square Community Development District | Pasco | | | | | |
| City of Zephyrhills | Independent | X | | | | |
| Aberdeen Community Development District | St. Johns | | | | 11 | Elected |
| St. Johns County | Independent | | | X | X | |
| Academical Village Community Development District | Broward | | | | 11 | |
| Town of Davie | Independent | | | | X | |
| Acme Improvement District | Palm Beach | | | | | |
| Village of Wellington | Dependent | X | | | X | |
| Alachua Community Redevelopment Agency | Alachua | | | | 11 | |
| City of Alachua | Dependent | | | | | |
| Alachua County Health Facilities Authority | Alachua | | | | | |
| Alachua County | Dependent | X | | | X | |
| Alachua County Housing Authority | Alachua | | | | 11 | |
| Alachua County | Dependent | | X | | | |
| Alachua County Housing Finance Authority | Alachua | | | X | 11 | |
| Alachua County | Dependent | | | | | |
| Alachua County Library District | Alachua | | X | X | 4 | None |
| Alachua County | Independent | | | X | | Closed |
| Alachua Soil and Water Conservation District | Alachua | | | | 11 | |
| Alachua County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|---------------------------------------------------------|-------------|-------------------|------------------------|---------|
| Local Governing Authority | Status | EEs DC SS No Plan | Comments | |
| Alafia Preserve Community Development District | Polk | | 11 | |
| City of Mulberry | Independent | | X | |
| Alligator Point Water Resources District | Franklin | | 11 | |
| Franklin County | Independent | | X | |
| Almarante Fire District | Okaloosa | | X 11 | |
| Okaloosa County | Independent | | | |
| Alta Lakes Community Development District | Duval | | 11 | |
| City of Jacksonville | Independent | | | |
| Altamonte Springs Health Facilities Authority | Seminole | | | |
| City of Altamonte Springs | Dependent | X | X | |
| Alva Fire Protection and Rescue Service District | Lee | | X 11 | |
| Lee County | Independent | | | |
| Amelia Concourse Community Development District | Nassau | | 11 | Elected |
| Nassau County | Independent | | X X | |
| Amelia Island Mosquito Control District | Nassau | | 11 | |
| Nassau County | Independent | | X | |
| Amelia National Community Development District | Nassau | | 11 | |
| Nassau County | Independent | | X | |
| Amelia Walk Community Development District | Nassau | | 11 | Elected |
| Nassau County | Independent | | X X | |
| American Beach Water and Sewer District | Nassau | | | |
| Nassau County | Dependent | X | X | |
| Anabelle Island Community Development District | Clay | | | |
| Clay County | Independent | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|----------------------------------------------------------------|--------------|----------------------|------------------------|----|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments | |
| Anastasia Mosquito Control District of St. Johns County | St. Johns | | X | |
| St. Johns County | Independent | | X | |
| Anastasia Sanitary District | St. Johns | | | 11 |
| St. Johns County | Dependent | | | |
| Anthem Park Community Development District | Osceola | | | 11 |
| City of St. Cloud | Independent | | | X |
| Apalachicola Community Redevelopment Agency | Franklin | | | X |
| City of Apalachicola | Dependent | | | X |
| Apalachicola Housing Authority | Franklin | | | X |
| City of Apalachicola | Dependent | | | X |
| Apopka Community Redevelopment Agency | Orange | | | 11 |
| City of Apopka | Dependent | | | |
| Aqua By The Bay Community Development District | Manatee | | | |
| Manatee County | Independent | X | | X |
| Aqua One Community Development District | Manatee | | | 11 |
| Manatee County | Independent | | | |
| Arbor Greene Community Development District | Hillsborough | | | 11 |
| City of Tampa | Independent | | | X |
| Arbors Community Development District | Duval | | | |
| City of Jacksonville | Independent | X | | |
| Arborwood Community Development District | Lee | | | 11 |
| City of Ft. Myers | Independent | | | X |
| Area Housing Commission | Escambia | | | 11 |
| Escambia County | Independent | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------|-----------------------------------|-----|----|-----|---------|--------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Area Housing Commission of Clewiston, LaBelle and Hendry County | Hendry | | | X | 11 | |
| Hendry County, Clewiston, LaBelle | Independent | | | | | |
| Argyle Fire District | Walton | | | | 11 | |
| Walton County | Independent | | | | X | |
| Arlington Ridge Community Development District | Lake | | | | 11 | |
| City of Leesburg | Independent | | | | X | |
| Arlington Special Dependent District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Armstrong Community Development District | Clay | | | | | |
| Clay County | Independent | X | | | X | The District has no employees. |
| Artisan Lakes Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Artisan Lakes East Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | | |
| Astoria Community Development District | Polk | | | | | |
| Polk County | Independent | | | | X | |
| Asturia Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Atlantis Safe Neighborhood Improvement District | Palm Beach | | | | 11 | |
| City of Atlantis | Dependent | | | | X | |
| Auburndale Community Redevelopment Agency | Polk | | | | | |
| City of Auburndale | Dependent | X | | | X | |
| Aucilla Area Solid Waste Administration | Dixie, Jefferson, Madison, Taylor | | | X | 11 | |
| Multi | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Bahia Lakes Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Bainebridge Community Development District | Duval | | | | | |
| City of Jacksonville | Independent | X | | | X | |
| Baker County Development Commission | Baker | | | | | |
| Baker County | Independent | X | | | X | |
| Baker County Hospital District | Baker | | | | 11 | |
| Baker County | Independent | | | | X | |
| Baker Fire District | Okaloosa | | | X | 11 | |
| Okaloosa County | Independent | | | | | |
| Ballantrae Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Ballentrae Hillsborough Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | X | |
| Balm Grove Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | | |
| Bannon Lakes Community Development District | St. Johns | | | | 11 | Elected |
| St. Johns County | Independent | | | X | X | |
| Banyan Cay Community Development District | Palm Beach | | | | 11 | |
| City of West Palm Beach | Independent | | | | | |
| Barefoot Bay Recreation District | Brevard | | | | 11 | |
| Brevard County | Independent | | | | X | |
| Barefoot Bay Water and Sewer District | Brevard | | | | 11 | |
| Brevard County | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Barron Water Control District | Glades, Hendry | | | X | 11 | |
| Multi | Independent | | | X | | |
| Bartow Community Redevelopment Agency | Polk | | | | 11 | |
| City of Bartow | Dependent | | | | X | |
| Bartow Municipal Airport Development Authority | Polk | | | | 11 | Emergency |
| City of Bartow | Dependent | | | X | | |
| Bartram Park Community Development District | Duval | | | | 11 | Elected |
| City of Jacksonville | Independent | | | X | X | |
| Bartram Springs Community Development District | Duval | | | | 11 | Elected |
| City of Jacksonville | Independent | | | X | X | |
| Bauer Drive Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | X | | | | |
| Bay County Law Library | Bay | | | | 11 | |
| Bay County | Dependent | | | | | |
| Bay Creek Community Development District | Lee | | | | 11 | |
| Lee Co. / Bonita Springs | Independent | | | | | |
| Bay Crest Park Special District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Bay Laurel Center Community Development District | Marion | | | | | |
| Marion County | Independent | | X | X | | |
| Bay Medical Center | Bay | | X | | 11 | |
| Bay County | Independent | | | | | |
| Bayfront Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Palm Bay | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Beacon Tradeport Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Beaumont Community Development District | Sumter | | | | 11 | |
| City of Wildwood | Independent | | | | | |
| Beeline Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Bella Collina Community Development District | Lake | | | | 11 | |
| Lake County | Independent | | | | | |
| Bella Vida Community Development District | Lee | | | | 11 | |
| City of Cape Coral | Independent | | | | X | |
| Bellagio Community Development District | Miami-Dade | | | | 11 | |
| City of Hialeah | Independent | | | | X | |
| Bellalago Educational Facilities Benefit District | Osceola | | | | | |
| Osceola County | Dependent | X | | | X | |
| Bellaviva at Westside Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | X | | | | |
| Bellaviva Community Development District | Polk | | | | 11 | |
| City of Haines City | Independent | X | | | | |
| Belle Haven Community Development District | Polk | | | | | |
| Polk County | Independent | X | | | | |
| Belmond Reserve Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | | | | | |
| Belmont Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------|---------------|-----|----|-----|---------|---------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Belmont II Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Belmont Lakes Community Development District | Broward | | | | | |
| Town of Davie | Independent | X | | | X | |
| Bent Creek Community Development District | St. Lucie | | | | 11 | |
| City of Fort Pierce | Independent | X | | | | |
| Benton Hills Community Development District | Hernando | | | | | |
| Hernando County | Independent | X | | | | |
| Bermont Drainage District | Charlotte | | | | | |
| Charlotte County | Independent | X | | | X | |
| Berry Bay Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | X | | | | |
| Bexley Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | District has no employees |
| Big Bend Water Authority | Dixie, Taylor | | | X-G | 11 | |
| Dixie & Taylor Counties | Independent | | | | | |
| Big Cypress Stewardship District | Collier | | | | 11 | |
| Collier County | Independent | | | | X | |
| Biscayne Drive Estates Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | X | | | | |
| Black Creek Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | | | | | |
| Blackburn Creek Community Development District | Sarasota | | | | 11 | |
| Sarasota County | Independent | | | | X | None at this time. |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|----------------|-----|------|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Blackman Fire District | Okaloosa | | | | 11 | |
| Okaloosa County | Independent | | | | X | |
| Blackwater Soil and Water Conservation District | Santa Rosa | | | X | 11 | |
| Santa Rosa County | Dependent | | | | | |
| Bloomingdale Oaks Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Bloomingdale Special Taxing District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | X | |
| Blountstown Community Redevelopment Agency | Calhoun | | | X | 11 | |
| City of Blountstown | Dependent | | | | | |
| Blue Lake Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | | |
| Blueprint Intergovernmental Agency | Leon | | | | 11 | |
| City of Talla/Leon County | Independent | | | | | |
| Bluewaters Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Bobcat Trail Community Development District | Sarasota | | | | | |
| City of North Port | Independent | | | | X | |
| Boca Grande Fire Control District | Charlotte, Lee | | F-DB | | 11 | |
| Multi | Independent | | | | | |
| Boca Raton Airport Authority | Palm Beach | | | | 11 | |
| City of Boca Raton | Independent | | | | X | |
| Boca Raton Community Redevelopment Agency | Palm Beach | | | | | |
| City of Boca Raton | Dependent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Boyette Springs Special Dependent District | Hillsborough | | | | | |
| Hillsborough County | Dependent | X | | | X | |
| Boynton Beach Community Redevelopment Agency | Palm Beach | | | X | | |
| City of Boynton Beach | Dependent | | X | | | |
| Boynton Village Community Development District | Palm Beach | | | | 11 | |
| City of Boynton Beach | Independent | | | | X | |
| Bradbury Community Development District | Polk | | | | | |
| City of Haines City | Independent | X | | | | |
| Bradenton Beach Community Redevelopment Agency | Manatee | | | | 11 | |
| City of Bradenton Beach | Dependent | | | | X | |
| Bradenton Community Redevelopment Agency | Manatee | | | | 11 | |
| City of Bradenton | Dependent | | X | | | |
| Bradford County Development Authority | Bradford | | | | 11 | |
| Bradford County | Independent | | | | X | |
| Bradford County Health Facilities Authority | Bradford | | | | | |
| Bradford County | Dependent | X | | | X | |
| Bradford Soil and Water Conservation District | Bradford | | | | 11 | |
| Bradford County | Independent | | | | X | |
| Brandon Hills Special Dependent District | Hillsborough | | | | | |
| Hillsborough County | Dependent | X | | | X | |
| Brandy Creek Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Brevard County Educational Facilities Authority | Brevard | | | | 11 | |
| Brevard County | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Brevard County Free Public Library District | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| Brevard County Health Facilities Authority | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| Brevard County Housing Finance Authority | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| Brevard County Special Recreation District IV | Brevard | | | | | |
| Brevard County | Dependent | X | | | X | |
| Brevard Mosquito Control District | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| Brevard Soil and Water Conservation District | Brevard | | | | 11 | |
| Brevard County | Independent | | | | X | No employees |
| Bridgewalk Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | | |
| Bridgewater Community Development District | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | x | |
| Bridgewater North Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Bridgewater of Wesley Chapel Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Briger Community Development District | Palm Beach | | | | 11 | |
| City of West Palm Beach | Independent | | | | X | |
| Brighton Lakes Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Broward County Water Control District 4 | Broward | | | X | 11 | |
| Broward County | Dependent | | | | | |
| Broward Soil and Water Conservation District | Broward | | | | 11 | Elected |
| Broward County | Independent | | | X | X | |
| Broward Solid Waste Disposal District | Broward | | | | 11 | |
| Broward County | Dependent | | | | X | |
| Brownwood Community Development District | Sumter | | | | 11 | |
| City of Wildwood | Independent | | | | x | |
| Buckeye Park Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | | |
| Buckhead Ridge Mosquito Control District | Glades | | | | 11 | |
| Glades County | Independent | | | | X | |
| Buckhead Trails Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | X | None at this time. |
| Buckhorn Estates Special Dependent District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | X | |
| Buckhorn Oaks Special Dependent District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | x | |
| Buena Lago Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | | |
| Bullfrog Creek Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Bunnell Community Redevelopment Agency | Flagler | | | | | |
| City of Bunnell | Dependent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Burnt Store Isles Canal Maintenance Assessment District | Charlotte | | | | 11 | |
| City of Punta Gorda | Dependent | | | | X | |
| Business Improvement District of Coral Gables | Miami-Dade | | | | | |
| City of Coral Gables | Independent | | | X | X | |
| Callaway Community Redevelopment Agency | Bay | | | | 11 | |
| City of Callaway | Dependent | | | | | |
| Campbellton-Graceville Hospital District | Jackson | | | | 11 | None |
| Jackson County | Independent | | | X | X | |
| Campo Bello Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Canaveral Port District | Brevard | | | X | 11 | |
| Brevard County | Independent | | X | | | |
| Candler Hills East Community Development District | Marion | | | | 11 | |
| Marion County | Independent | | | | X | |
| Canopy Community Development District | Leon | | | | 11 | |
| City of Tallahassee | Independent | | | | X | |
| Cape Canaveral Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Cape Canaveral | Dependent | | | | X | |
| Cape Canaveral Free Public Library | Brevard | | | | 11 | |
| City of Cape Canaveral | Dependent | | | | X | |
| Cape Canaveral Hospital District | Brevard | | | | 11 | None |
| Brevard County | Independent | | | X | X | |
| Cape Coral Community Redevelopment Agency | Lee | | | | 11 | |
| City of Cape Coral | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Capital Region Community Development District | Leon | | | | 11 | Elected |
| Leon County | Independent | | | X | X | |
| Capron Trail Community Development District | St. Lucie | | | | | |
| St. Lucie County | Independent | X | | | X | |
| Captain's Key Dependent District | Palm Beach | | | | 11 | |
| Palm Beach County | Dependent | | | | X | |
| Captiva Erosion Prevention District | Lee | | | | | |
| Lee County | Independent | X | | | X | |
| Captiva Island Fire Control District | Lee | | | X | 11 | |
| Lee County | Independent | | | | | |
| Caribe Palm Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Carlton Lakes Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Caroline Street Corridor and Bahama Village Community Redevelopment Agency | Monroe | | | | 11 | |
| City of Key West | Dependent | | | | | |
| Carrabelle Community Redevelopment Agency | Franklin | | | | | |
| City of Carrabelle | Dependent | X | | | X | |
| Carrabelle Hospital Tax District | Franklin | | | | | |
| City of Carrabelle | Dependent | X | | | X | |
| Carrollwood Meadows Special Dependent District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | | |
| Carrollwood North Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|------------------------------------------------------------------|------------------------------------------|-------------------|------------------------|-------------------------------|
| Local Governing Authority | Status | EEs DC SS No Plan | Comments | |
| Central Broward Water Control District | Broward | | X 11 | |
| Broward County | Independent | | | |
| Central Charlotte County Drainage District | Charlotte | | 11 | |
| Charlotte County | Independent | | X | |
| Central County Water Control District | Hendry | | X-G 11 | Elected, Fee Basis, Part-time |
| Hendry County | Independent | | X | |
| Central Florida Expressway Authority | Brevard, Lake, Orange, Osceola, Seminole | | 11 | |
| Multi | Independent | | | |
| Central Florida Regional Transportation Authority | Orange, Osceola, Seminole | | X 11 | |
| Multi | Independent | | | |
| Central Lake Community Development District | Lake | | 11 | |
| Lake County | Independent | | X | |
| Central Parc Community Development District | Sarasota | | | |
| City of North Port | Independent | X | X | |
| Centre Lake Community Development District | Miami-Dade | | 11 | |
| Miami-Dade County | Independent | | X | |
| Century Community Redevelopment Agency | Escambia | | | |
| Town of Century | Dependent | X | X | |
| Century Gardens at Tamiami Community Development District | Miami-Dade | | 11 | |
| Miami-Dade County | Independent | | X | |
| Century Gardens Community Development District | Miami-Dade | | 11 | |
| Miami-Dade County | Independent | | X | |
| Century Gardens Village Community Development District | Miami-Dade | | 11 | |
| Miami-Dade County | Independent | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|-------------------------------------------------------------|--------------|----------------------|---------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Century Parc Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | X | |
| Century Park Place Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | |
| Century Park South Community Development District | Miami-Dade | | |
| Miami-Dade County | Independent | | |
| CFM Community Development District | Lee | | 11 |
| Lee County | Independent | X | |
| Champion's Reserve Community Development District | Polk | | 11 |
| Polk County | Independent | | |
| ChampionsGate Community Development District | Osceola | | 11 |
| Osceola County | Independent | X | |
| Channing Park Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | X | |
| Chaparral of Palm Bay Community Development District | Brevard | | 11 |
| City of Palm Bay | Independent | | |
| Chapel Creek Community Development District | Pasco | | 11 |
| Pasco County | Independent | X | District has no employees |
| Chapel Crossings Community Development District | Pasco | | |
| Pasco County | Independent | | |
| Charles Cove Community Development District | Polk | | |
| City of Haines City | Independent | | |
| Charlotte County Airport Authority | Charlotte | X | 11 |
| Charlotte County | Independent | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|----------------------------------------------------------|--------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Charlotte County Industrial Development Authority | Charlotte | | 11 |
| Charlotte County | Dependent | | X |
| Charlotte Harbor Community Redevelopment Agency | Charlotte | | 11 |
| Charlotte County | Dependent | | X |
| Charlotte Soil and Water Conservation District | Charlotte | | |
| Charlotte County | Independent | X | X |
| Cheval West Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Children's Board of Hillsborough County | Hillsborough | | X 11 |
| Hillsborough County | Independent | | |
| Children's Services Council of Broward County | Broward | | X 11 |
| Broward County | Independent | | |
| Children's Services Council of Leon County | Leon | | |
| Leon County | Independent | X | X |
| Children's Services Council of Martin County | Martin | | 11 |
| Martin County | Independent | | X X |
| Children's Services Council of Okeechobee County | Okeechobee | | |
| Okeechobee County | Independent | X | X |
| Children's Services Council of Palm Beach County | Palm Beach | | 11 |
| Palm Beach County | Independent | | X X |
| Children's Services Council of St. Lucie County | St. Lucie | | X 11 |
| St. Lucie County | Independent | | |
| Children's Trust of Alachua County | Alachua | | 11 |
| Alachua County | Independent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Chipley Housing Authority | Washington | | | X | | |
| City of Chipley | Dependent | | X | | | |
| Chipley Redevelopment Agency | Washington | | | X | 11 | |
| City of Chipley | Dependent | | | | | |
| Chipola River Soil and Water Conservation District | Calhoun, Liberty | | | | | |
| Multi | Independent | X | | | X | |
| Choctawhatchee River Soil and Water Conservation District | Walton | | | | | |
| Walton County | Independent | | | X | X | |
| Citrus County Fire Protection Taxing District | Citrus | | | X | 11 | |
| Citrus County | Dependent | | | | | |
| Citrus County Hospital Board | Citrus | | | X | | |
| Citrus County | Independent | | | X | X | |
| Citrus County Mosquito Control District | Citrus | | | X | 11 | |
| Citrus County | Independent | | | | | |
| Citrus County Port Authority | Citrus | | | x | 11 | |
| Citrus County | Dependent | | | | | |
| Citrus County Special Library District | Citrus | | | X | 9 | |
| Citrus County | Dependent | | | X | X | |
| Citrus Information Cooperative | Citrus | | | | | |
| Citrus County | Independent | X | | | X | |
| Citrus, Levy, Marion Regional Workforce Development Board | Citrus, Levy, Marion | | | | 8 | |
| Multi | Independent | | X | X | | |
| City Center Community Development District | Polk | | | | 11 | |
| Polk County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|-----------------------------------------------------------------|-------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| City of Midway Community Redevelopment Agency | Gadsden | | 11 |
| City of Midway | Dependent | | |
| City of Minneola Community Redevelopment Agency | Lake | | X |
| City of Minneola | Dependent | | |
| City of Moore Haven Affordable Housing Finance Authority | Glades | | X 11 |
| City of Moore Haven | Dependent | | |
| City of Moore Haven Redevelopment Agency | Glades | | X 11 |
| City of Moore Haven | Dependent | | |
| City of Mulberry Community Redevelopment Agency | Polk | | 11 |
| City of Mulberry | Dependent | | |
| City of Naples Airport Authority | Collier | | 11 |
| City of Naples | Dependent | X X | |
| City of Naples Community Redevelopment Agency | Collier | | 11 |
| City of Naples | Dependent | | X No employees |
| City of Newberry Community Redevelopment Agency | Alachua | | |
| City of Newberry | Dependent | X | |
| City of North Port Solid Waste District | Sarasota | | X 11 |
| City of North Port | Dependent | | |
| City of Oakland Park Community Redevelopment Agency | Broward | | 11 |
| City of Oakland Park | Dependent | | |
| City of Palmetto Community Redevelopment Agency | Manatee | | 11 |
| City of Palmetto | Dependent | | |
| City of Pensacola Community Redevelopment Agency | Escambia | | 11 |
| City of Pensacola | Dependent | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------|--------------|-----|----|-----|---------|-----------------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| City of Perry Community Redevelopment Agency | Taylor | | | | 11 | |
| City of Perry | Dependent | | | | X | |
| City of Plantation Community Redevelopment Agency | Broward | | X | | | Under City of Plantation "General" plan |
| City of Plantation | Dependent | | | X | | |
| City of Port St. Lucie Community Redevelopment Agency | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Dependent | | | | | |
| City of Punta Gorda Community Redevelopment Agency | Charlotte | | X | | | |
| City of Punta Gorda | Dependent | | X | X | | |
| City of Riviera Beach Utility Special District | Palm Beach | | | | 11 | |
| City of Riviera Beach | Dependent | | | | | |
| City of Rockledge Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Rockledge | Dependent | | | | X | |
| City of Sanford Community Redevelopment Agency | Seminole | | | X | 11 | |
| City of Sanford | Dependent | | | | | |
| City of Sarasota Community Redevelopment Agency | Sarasota | | | | 11 | |
| City of Sarasota | Dependent | | | | X | |
| City of Sebastian Community Redevelopment Agency | Indian River | | | | 11 | |
| City of Sebastian | Dependent | | | | | |
| City of South Miami Health Facilities Authority | Miami-Dade | | | | | |
| City of South Miami | Dependent | X | | | X | |
| City of St. Cloud Community Redevelopment Agency | Osceola | | X | | | |
| City of St. Cloud | Dependent | | | X | | |
| City of St. Marks Redevelopment Agency | Wakulla | | | | 7 | |
| City of St. Marks | Dependent | | X | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|--------------|-----|----|-----|---------|-------------------------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| City of St. Petersburg Health Facilities Authority | Pinellas | | | | 11 | |
| City of St. Petersburg | Dependent | | | | | |
| City of Stuart Community Redevelopment Agency | Martin | | | X | 11 | |
| City of Stuart | Dependent | | | | | |
| City of Sunrise Special Tax District No. 1 | Broward | | | | | |
| City of Sunrise | Dependent | X | | | X | |
| City of Tallahassee Community Redevelopment Agency | Leon | | | X | 11 | Under City of Tallahassee Ret. Sys. |
| City of Tallahassee | Dependent | | X | | | |
| City of Tampa Community Redevelopment Agency | Hillsborough | | | | 11 | |
| City of Tampa | Dependent | | | | | |
| City of Tarpon Springs Community Redevelopment Agency | Pinellas | | | | 11 | |
| City of Tarpon Springs | Dependent | | | | X | |
| City of Trenton Community Redevelopment Agency | Gilchrist | | | | 11 | |
| City of Trenton | Dependent | | | | | |
| City of Winter Haven Downtown Community Redevelopment Agency | Polk | | | | | |
| City of Winter Haven | Dependent | X | | | X | The agency does not provide retirement benefits |
| City-County Public Works Authority | Glades | | | | 11 | |
| Glades County | Independent | | | | X | |
| CityPlace Community Development District | Palm Beach | | | | 11 | |
| City of West Palm Beach | Independent | | | | X | |
| Civil Service Board of Santa Rosa County | Santa Rosa | | | | | |
| Santa Rosa County | Independent | X | | | X | |
| Clay County Development Authority | Clay | | | | 11 | None |
| Clay County | Independent | | | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|------------------------------------------------------|-----------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Clay County Utility Authority | Bradford, Clay, Duval | | X 11 |
| Multi | Independent | | X |
| Clay Soil and Water Conservation District | Clay | | |
| Clay County | Independent | X | X |
| Clearwater Cay Community Development District | Pinellas | | 11 |
| City of Clearwater | Independent | | X |
| Clearwater Community Redevelopment Agency | Pinellas | | 11 |
| City of Clearwater | Dependent | | X |
| Clearwater Downtown Development Board | Pinellas | | 11 |
| City of Clearwater | Independent | | X |
| Clearwater Housing Authority | Pinellas | | 11 |
| City of Clearwater | Dependent | | |
| Clewiston Drainage District | Hendry | | X 11 |
| Hendry County | Independent | | |
| Cobblestone Community Development District | Pasco | | |
| Pasco County | Independent | X | |
| Coco Palms Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | |
| Cocoa Community Redevelopment Agency | Brevard | | 11 |
| City of Cocoa | Dependent | | X |
| Cocomar Water Control District | Broward | | X 11 |
| Broward County | Dependent | | |
| Coconut Cay Community Development District | Miami-Dade | | 11 |
| City of Miami Gardens | Independent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|--------------------------------------------------------|-------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Coconut Grove Business Improvement District | Miami-Dade | | 11 |
| City of Miami | Dependent | | |
| Coddington Community Development District | Manatee | | |
| Manatee County | Independent | X | |
| Cold Springs Improvement District | Marion | | 11 |
| Marion County | Independent | | X |
| Coleman Community Redevelopment Agency | Sumter | | 11 |
| City of Coleman | Dependent | | X |
| Coleman Ridge Community Development District | Sumter | | |
| Sumter County | Independent | X | |
| Collier County Airport Authority | Collier | | 11 |
| Collier County | Dependent | | |
| Collier County Community Redevelopment Agency | Collier | | 11 |
| Collier County | Dependent | | |
| Collier County Educational Facilities Authority | Collier | | 11 |
| Collier County | Dependent | | |
| Collier County Health Facilities Authority | Collier | | X 11 |
| Collier County | Dependent | | |
| Collier County Housing Authority | Collier | | X |
| Collier County | Independent | | X X |
| Collier County Housing Finance Authority | Collier | | X 11 |
| Collier County | Dependent | | |
| Collier County Industrial Development Authority | Collier | | X 11 |
| Collier County | Dependent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Collier County Water-Sewer District | Collier | | | X | 11 | |
| Collier County | Dependent | | | | | |
| Collier Mosquito Control District | Collier | | | X | 11 | |
| Collier County | Independent | | | | | |
| Collier Soil and Water Conservation District | Collier | | | X | 11 | |
| Collier County | Independent | | | | | |
| Collins Slough Water Control District | Hendry | | | | | |
| Hendry County | Independent | X | | | X | |
| Colonial Country Club Community Development District | Lee | | | | 11 | |
| City of Fort Myers | Independent | | | | X | |
| Columbia County Housing Authority | Columbia | | | | | Elected, Part time |
| Columbia County | Independent | | X | X | | |
| Columbia County Industrial Development Authority | Columbia | | | X | 11 | |
| Columbia County | Dependent | | | | | |
| Community Redevelopment Agency of Escambia County | Escambia | | | | 11 | |
| Escambia County | Dependent | | | | | |
| Community Redevelopment Agency of the City of Fellsmere | Indian River | | | | | |
| City of Fellsmere | Dependent | X | | | X | |
| Community Redevelopment Agency of the City of New Smyrna Beach | Volusia | | | | 11 | |
| New Smyrna Beach | Dependent | | | | | |
| Community Redevelopment Agency of the City of Parker | Bay | | | | 11 | |
| City of Parker | Dependent | | | | X | |
| Community Redevelopment Agency of the City of Pinellas Park | Pinellas | | | | 11 | |
| City of Pinellas Park | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Community Redevelopment Agency of the City of South Daytona | Volusia | | | | 11 | |
| City of South Daytona | Dependent | | | | | |
| Community Redevelopment Agency of the City of Temple Terrace | Hillsborough | | | | 11 | |
| City of Temple Terrace | Dependent | | | | X | |
| Community Redevelopment Agency of the City of Umatilla | Lake | | | | 11 | |
| City of Umatilla | Dependent | | | | X | |
| Community Redevelopment Agency of the Town of Cinco Bayou | Okaloosa | | | | 11 | |
| Town of Cinco Bayou | Dependent | | | | X | |
| Community Redevelopment Agency of the Town of Havana | Gadsden | | | | | |
| Town of Havana | Dependent | X | | | X | |
| Community Redevelopment Agency of the Town of Lake Park | Palm Beach | | | | | |
| Town of Lake Park | Dependent | X | | | X | |
| Concord Station Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Concorde Estates Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Connected City Stewardship District | Pasco | | | | 11 | |
| Pasco County | Dependent | | | | | |
| Connerton East Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | X | | | | |
| Connerton West Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Contrada Hills Community Development District | Santa Rosa | | | | 11 | |
| Santa Rosa 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 |
| Cooperative Producers Water Control District | Hendry | | | X | 11 | |
| Hendry County | Dependent | | | | | |
| Copper Creek Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Copper Oaks Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Copperspring Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Copperstone Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Coquina Water Control District | Okeechobee | | | | 11 | Elected, Part-time |
| Okeechobee County | Independent | | | X | X | |
| Coral Bay Community Development District | Broward | | | | 11 | |
| City of Margate | Independent | | | | X | |
| Coral Bay of Lee County Community Development District | Lee | | | | | |
| Lee County | Independent | X | | | | |
| Coral Creek Community Development District | Charlotte | | | | | |
| Charlotte County | Independent | X | | | | |
| Coral Keys Homes Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Coral Springs Improvement District | Broward | | | | 11 | Part-time |
| Broward County | Independent | | X | X | | |
| Cordoba Ranch Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Cordova Palms Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Corkscrew Crossing Community Development District | Lee | | | | | |
| Village of Estero | Independent | X | | | | |
| Corkscrew Farms Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | | |
| Coronado Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | X | |
| Cory Lakes Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | X | |
| Country Greens Community Development District | Lake | | | | 11 | |
| Lake County | Independent | | | | X | |
| Country Lakes Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Country Place Special Maintenance District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Country Run Maintenance District | Hillsborough | | | | | |
| Hillsborough County | Dependent | X | | | X | |
| Country Village Special Dependent District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | | |
| Country Walk Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| County Line Drainage District | Lee | | | | 11 | |
| Lee County | Independent | | X | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------|-----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Cove At Bayport Colony, The | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | X | |
| Covington Park Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | X | |
| Cow Slough Water Control District | Collier, Hendry | | | | 11 | |
| Multi | Independent | | | | X | |
| Creek Preserve Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Creekside at Twin Creeks Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | | |
| Creekside Community Development District | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |
| Creekview Community Development District | Clay | | | | | |
| Clay County | Independent | X | | | X | |
| Crescent Lakes Common Facilities District | Osceola | | | | | |
| Osceola County | Dependent | X | | | X | |
| Crestview Community Redevelopment Agency | Okaloosa | | | | 11 | |
| City of Crestview | Dependent | | | | X | |
| Crestview Housing Authority | Okaloosa | | X | | | Fee Basis |
| City of Crestview | Dependent | | X | X | | |
| Crestview II Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Crestview West Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------|-------------|-----|----|-----|---------|---------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Cross Creek North Community Development District | Clay | | | | | |
| Clay County | Independent | X | | | X | District has no employees |
| CrossCreek Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Crossings At Fleming Island Community Development District, The | Clay | | | | 11 | |
| Clay County | Independent | | | | | |
| Crossings Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | | |
| Crossroads Village Center Community Development District | Polk | | | | | |
| City of Haines City | Independent | X | | | | |
| Crosswinds East Community Development District | Polk | | | | | |
| Polk County | Independent | X | | | | |
| Crosswinds West Community Development District | Polk | | | | 11 | |
| City of Haines City | Independent | X | | | | |
| Crystal Cay Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | | | | | |
| Crystal River Redevelopment Agency | Citrus | | | X | 11 | |
| City of Crystal River | Dependent | | | | | |
| Curiosity Creek Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | | |
| Currents Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Cutler Cay Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Cypress Bay West Community Development District | Brevard | | | | | |
| City of Palm Bay | Independent | X | | | | |
| Cypress Bluff Community Development District | Duval | | | | 11 | |
| City of Jacksonville | Independent | | | | | |
| Cypress Cove Community Development District | Broward | | | | 11 | |
| City of Margate | Independent | | | | X | |
| Cypress Creek of Hillsborough County Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Cypress Grove Community Development District | Palm Beach | | | | | |
| Palm Beach County | Independent | X | | | X | |
| Cypress Lakes Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Cypress Mill Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Cypress Park Estates Community Development District | Polk | | | | | |
| City of Haines City | Independent | | | | X | |
| Cypress Preserve Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Cypress Reserve Community Development District | Lake | | | | | |
| City of Groveland | Independent | X | | | | |
| Cypress Ridge Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | X | | | | |
| Cypress Shadows Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|-------------|-----|----|-----|---------|----------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Dade City Community Redevelopment Agency | Pasco | | | | 11 | |
| City of Dade City | Dependent | | | | X | |
| Dania Beach Community Redevelopment Agency | Broward | | | | 11 | |
| City of Dania Beach | Dependent | | | | | |
| Dania Beach Housing Authority | Broward | | | X | | |
| City of Dania Beach | Dependent | | X | | | Plan for General Employees |
| Davenport Road South Community Development District | Polk | | | | 11 | |
| City of Davenport | Independent | | | | X | |
| Davie Community Redevelopment Agency | Broward | | | | 11 | |
| Town of Davie | Dependent | | | | | |
| Daytona Beach Community Redevelopment Agency | Volusia | | | | | |
| City of Daytona Beach | Dependent | X | | | X | |
| Daytona Beach Downtown Development Authority | Volusia | | | X | 11 | |
| City of Daytona Beach | Dependent | | | | | |
| Daytona Beach Housing Authority | Volusia | | | X | 11 | |
| City of Daytona Beach | Dependent | | X | | | |
| Daytona Beach Racing and Recreational Facilities District | Volusia | | | | 11 | |
| Volusia Co & Daytona Bch | Independent | | | | X | |
| Deep Bottom Creek Dependent Special District | Duval | | | | | |
| City of Jacksonville | Dependent | X | | | | |
| Deer Island Community Development District | Lake | | | | 11 | |
| Lake County | Independent | | | | X | |
| Deer Run Community Development District | Flagler | | | | 11 | |
| City of Bunnell | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Deerbrook Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Deerfield Beach Community Redevelopment Agency | Broward | | | | 11 | |
| City of Deerfield Beach | Dependent | | | | | |
| Deerfield Beach Housing Authority | Broward | | | | 11 | |
| City of Deerfield Beach | Dependent | | | | X | |
| Deering Park Center Community Development District | Volusia | | | | 11 | |
| City of Edgewater | Independent | | | | | |
| Deering Park Stewardship District | Brevard, Volusia | | | | 11 | |
| City of Edgewater and Brevard and Volusia Counties | Independent | X | | | | |
| DeFuniak Springs Community Redevelopment Agency | Walton | | | | | |
| City of DeFuniak Springs | Dependent | X | | | X | |
| DeFuniak Springs Housing Authority | Walton | | | X | | |
| City of DeFuniak Springs | Dependent | | | X | | |
| Del Webb Bexley Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| DeLand Housing Authority | Volusia | | | | 11 | |
| City of DeLand | Dependent | | X | X | | |
| Delray Beach Community Redevelopment Agency | Palm Beach | | | | 11 | |
| City of Delray Beach | Dependent | | | | X | |
| Delray Beach Downtown Development Authority | Palm Beach | | | | 11 | |
| City of Delray Beach | Dependent | | | | X | |
| Delray Beach Housing Authority | Palm Beach | | | | 11 | |
| City of Delray Beach | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Doctors Memorial Hospital | Holmes | | | | 11 | |
| Holmes County | Independent | | X | | | |
| Dog Island Conservation District | Franklin | | | | | |
| Franklin County | Independent | X | | | X | |
| Donaldson Knoll Community Development District | Polk | | | | 11 | |
| City of Mulberry | Independent | | | | X | |
| Dorcas Fire District | Okaloosa | | | | 11 | |
| Okaloosa County | Independent | | | | X | |
| Double Branch Community Development District | Clay | | | | 11 | Elected |
| Clay County | Independent | | | X | X | |
| Dovera Community Development District | Seminole | | | | 11 | |
| Seminole County | Independent | | | | X | |
| Dowden West Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | X | |
| Downtown / Historic Ybor Tourism Marketing District | Hillsborough | | | | | |
| City of Tampa | Dependent | X | | | X | |
| Downtown and East Town Redevelopment Agency | Lake | | | X | 11 | |
| City of Eustis | Dependent | | | | | |
| Downtown Belleview Community Redevelopment Agency | Marion | | | | | |
| City of Belleview | Dependent | X | | | X | |
| Downtown Clermont Redevelopment Agency | Lake | | | | 11 | |
| City of Clermont | Dependent | | | | | |
| Downtown Cocoa Beach Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Cocoa Beach | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Downtown Development Authority City of Miami | Miami-Dade | | | | 11 | None |
| City of Miami | Independent | | X | X | | |
| Downtown Development Authority of the City of Fort Lauderdale | Broward | | | X | 11 | |
| City of Ft. Lauderdale | Independent | | X | | | |
| Downtown Development Board | Orange | | X | | 11 | |
| City of Orlando | Dependent | | | | | |
| Downtown Doral Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | x | |
| Downtown Doral South Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Downtown Improvement District | Sarasota | | | | 11 | |
| City of Sarasota | Dependent | | | | | |
| Downtown Investment Authority | Duval | | | | 11 | |
| City of Jacksonville | Dependent | | | | | |
| Downtown Kissimmee Community Redevelopment Agency | Osceola | | X | | | |
| City of Kissimmee | Dependent | | X | X | X | |
| Downtown South Neighborhood Improvement District | Orange | | | | 11 | |
| City of Orlando | Dependent | | | | | |
| DP1 Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Duette Fire and Rescue District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | | |
| Dunedin Community Redevelopment Agency | Pinellas | | | X | 11 | |
| City of Dunedin | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|--------------------------------------------------------|--------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Dunedin Housing Authority | Pinellas | | |
| City of Dunedin | Dependent | X | X |
| Dunes Community Development District | Flagler | | 11 |
| Flagler County | Independent | X X | Elected |
| Dupree Lakes Community Development District | Pasco | | 11 |
| Pasco County | Independent | | X |
| Durbin Crossing Community Development District | St. Johns | | 11 |
| St. Johns County | Independent | | X X Elected |
| Duval County Research and Development Authority | Duval | | |
| Duval County | Dependent | X | X |
| Duval Soil and Water Conservation District | Duval | | 11 |
| Duval County | Independent | | X |
| DW Bayview Community Development District | Manatee | | 11 |
| Manatee County | Independent | X | |
| Eagle Hammock Community Development District | Polk | | |
| City of Eagle Lake | Independent | X | |
| Eagle Pointe Community Development District | Manatee | | 11 |
| Manatee County | Independent | | X |
| Eagle Ridge Community Development District | Polk | | 11 |
| City of Mulberry | Independent | | X |
| Eagle's Crest Community Development District | Hillsborough | | 11 |
| City of Plant City | Independent | | X |
| East 547 Community Development District | Polk | | |
| City of Davenport | Independent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------|--------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| East Niceville Fire District | Okaloosa | | X-F | | 11 | |
| Okaloosa County | Independent | | | | | |
| East Park Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | X | |
| East Shore Water Control District | Palm Beach | | | X | 11 | |
| Palm Beach County | Independent | | | | | |
| Eastlake Oaks Community Development District | Pinellas | | | | 11 | |
| City of Oldsmar | Independent | | | | X | |
| Easton Park Community Development District | Hillsborough | | | | | |
| City of Tampa | Independent | X | | | X | |
| Eastpoint Water and Sewer District | Franklin | | | X | 11 | |
| Franklin County | Independent | | X | | | |
| Eastport Business Center | Volusia | | | | 11 | |
| City of Port Orange | Dependent | | | | X | |
| Eden Hills Community Development District | Polk | | | | | |
| City of Lake Alfred | Independent | | | | X | |
| Edgewater East Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | X | |
| Elevation Pointe Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Elkton Drainage District | St. Johns | | | | | |
| St. Johns County | Dependent | X | | | X | |
| Eloise Community Redevelopment Agency | Polk | | | | | |
| Polk County | Dependent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|---------------------|-----|-----|-----|---------|-------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Emerald Coast Utilities Authority | Escambia | | X | X | | |
| Escambia County | Independent | | X | X | | |
| Emerald Hills Safety Enhancement District | Broward | | | | 11 | |
| City of Hollywood | Dependent | | | | | |
| Emerald Lakes Community Development District | Brevard | | | | 11 | |
| City of Palm Bay | Independent | | | | | |
| Enbrook Community Development District | Collier | | | | | |
| Collier County | Independent | | | | | |
| Enclave at Black Point Marina Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Encore Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | x | |
| Englewood Area Fire Control District | Charlotte, Sarasota | | X-F | X | 11 | |
| Multi | Independent | | X | | | |
| Englewood Community Redevelopment Agency | Sarasota | | | | 11 | |
| Sarasota County | Dependent | | | | | |
| Englewood Water District | Charlotte, Sarasota | | CL | X | | |
| Multi | Independent | | | X | | Defined Benefit Closed. |
| Enterprise Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | X | |
| Entrada Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Epperson North Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------|-----------------------------------|-----|----|-----|---------|------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Fishhawk Community Development District IV | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | X | |
| Fishhawk Ranch Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Flaghole Drainage District | Glades, Hendry | | | | 11 | |
| Multi | Independent | | | | X | |
| Flagler Beach Community Redevelopment Agency | Flagler | | | | 11 | |
| City of Flagler Beach | Dependent | | | | | |
| Flagler County Housing Authority | Flagler | | | X | 11 | |
| Flagler County | Independent | | | | | |
| Flagler Estates Road and Water Control District | St. Johns | | | | 11 | Elected; Fee Basis;Part-time |
| St. Johns County | Independent | | | X | X | |
| Fleming Island Plantation Community Development District | Clay | | | | | |
| Clay County | Independent | | | X | X | |
| Flora Ridge Education Facilities Benefit District | Osceola | | | | | |
| City of Kissimmee | Dependent | X | | | X | |
| Florida Atlantic Research and Development Authority | Broward, Palm Beach | | | | | |
| Multi | Independent | | X | X | | |
| Florida City Community Redevelopment Agency | Miami-Dade | | | X | | |
| City of Florida City | Dependent | | | X | | |
| Florida Crown Workforce Board, Inc. | Columbia, Dixie, Gilchrist, Union | | | | 11 | |
| Multi | Independent | | | | | |
| Florida Green Finance Authority | Palm Beach | | | | 11 | |
| Multi | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB | FRS | Other | SS Coverage Exclusions | |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------|-----|-------|------------------------|--------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Florida Inland Navigation District | Brevard, Broward, Duval, Flagler, Indian River, Martin, Miami-Dade, Nassau, Palm Beach, St. Johns, St. Lucie, Volusia | | | X | 11 | |
| Multi | Independent | | | | | |
| Florida Keys Aqueduct Authority | Monroe | | | X | 11 | |
| Monroe County | Independent | | | | | |
| Florida Keys Mosquito Control District | Monroe | | | X | 11 | |
| Monroe County | Independent | | | | | |
| Florida PACE Funding Agency | Flagler, Osceola | | | | 11 | |
| Flagler Co / Kissimmee | Independent | | | | X | No employees |
| Florida Resiliency and Energy District | Brevard, Broward, Charlotte, Collier, Hillsborough, Leon, Levy, Miami-Dade, Nassau, Orange, Palm Beach, Pasco, Seminole | | | | 11 | |
| Multiple | Independent | | | | | |
| Florosa Fire Control District | Okaloosa | | | | | |
| Okaloosa County | Independent | X | | | X | |
| Flow Way Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Fontainebleau Lakes Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Forest Brooke Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Forest Creek Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | | |
| Forest Lake Community Development District | Polk | | | | | |
| Polk County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Fort Lauderdale Community Redevelopment Agency | Broward | | | | 11 | |
| City of Ft. Lauderdale | Dependent | | | | | |
| Fort Lauderdale Housing Authority | Broward | | | | 3 | None |
| City of Ft. Lauderdale | Dependent | | X | X | | |
| Fort Myers Beach Fire Control District | Lee | | | X | | |
| Lee County | Independent | | | | | |
| Fort Myers Beach Mosquito Control District | Lee | | | X | | |
| Lee County | Independent | | | X | | |
| Fort Myers Beach Public Library District | Lee | | | X | 11 | |
| Lee Co. / Ft. Myers Beach | Independent | | | | | |
| Fort Myers Community Redevelopment Agency | Lee | | | | 11 | |
| City of Fort Myers | Dependent | | | | | |
| Fort Myers Housing Authority | Lee | | | | 11 | None |
| City of Fort Myers | Dependent | | X | X | | |
| Fort Myers Shores Fire Protection and Rescue District | Lee | | | X | 11 | |
| Lee County | Independent | | | | | |
| Fort Pierce Farms Water Control District | St. Lucie | | | X | 11 | |
| St. Lucie County | Independent | | | | | |
| Fort Pierce Redevelopment Agency | St. Lucie | | | | 11 | |
| City of Fort Pierce | Dependent | | | | X | |
| Fort Walton Beach Community Redevelopment Agency | Okaloosa | | | | 11 | |
| City of Fort Walton Beach | Dependent | | | | | |
| Fort Walton Beach Housing Authority | Okaloosa | | | | 11 | None |
| City of Ft. Walton Beach | Dependent | | X | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Forty-Ninth Street Corridor Redevelopment District | Pinellas | | | | 11 | |
| City of Gulfport | Dependent | | | | X | |
| Founders Ridge Community Development District | Lake | | | | 11 | |
| City of Minneola | Independent | | | | X | |
| Four Seasons at Crystal Springs Community Development District | Hernando | | | | 11 | |
| Hernando County | Independent | | | | | |
| Fox Branch Ranch Community Development District (2021) | Polk | | | | | |
| Polk County | Independent | X | | | X | |
| Franklin Soil and Water Conservation District | Franklin | | | | 11 | |
| Franklin County | Independent | | | | X | |
| Fred R. Wilson Memorial Law Library | Seminole | | | | 11 | |
| Seminole County | Dependent | | | | X | |
| Freedom Walk Community Development District | Okaloosa | | | | 11 | |
| City of Crestview | Independent | | | | X | |
| FRERC Community Development District | Orange | | | | 11 | |
| City of Ocoee | Independent | | | | | |
| Fronterra Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | X | |
| Fruitland Park Community Redevelopment Agency | Lake | | | | | |
| City of Fruitland Park | Dependent | X | | | X | |
| Gadsden County Hospital | Gadsden | | | | | |
| Gadsden County | Dependent | X | | | X | |
| Gadsden County Industrial Development Authority | Gadsden | | | X | 11 | |
| Gadsden County | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Glen St. Johns Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | x | |
| Golden Gate Point Streetscape Special District | Sarasota | | | | 11 | |
| City of Sarasota | Dependent | | | | | |
| Golden Isles Safe Neighborhood District | Broward | | | | 11 | |
| City of Hallandale Beach | Dependent | | | | X | |
| Golden Lakes Community Development District | Polk | | | | 11 | |
| Polk County | Independent | | | | X | |
| Gracewater Sarasota Community Development District | Sarasota | | | | | |
| Sarasota County | Independent | X | | | X | |
| Gramercy Farms Community Development District | Osceola | | | | 11 | |
| City of St. Cloud | Independent | | | | X | |
| Grand Bay at Doral Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | X | |
| Grand Hampton Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | X | |
| Grand Haven Community Development District | Flagler | | | | 11 | |
| City of Palm Coast | Independent | | | | X | |
| Grand Oaks Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | | |
| Grande Pines Community Development District | Orange | | | | | |
| Orange County | Independent | | | | | |
| Greater Boca Raton Beach and Park District | Palm Beach | | | | 11 | |
| City of Boca Raton | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Greater Lakes / Sawgrass Bay Community Development District | Lake | | | | 11 | |
| Lake County | Independent | | | | x | |
| Greater Leesburg Community Redevelopment Agency | Lake | | | | 11 | |
| City of Leesburg | Dependent | | | | X | |
| Greater Naples Fire Rescue District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Greater Orlando Aviation Authority | Orange | | | X | 11 | |
| City of Orlando | Independent | | | | | |
| Greater Seminole Area Special Recreation District | Pinellas | | | | | |
| Pinellas County | Independent | X | | | X | |
| Green Corridor Property Assessment Clean Energy (PACE) District | Miami-Dade | | | | | |
| Multi Municipalities | Independent | X | | | X | |
| GreeneWay Improvement District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | X | |
| Gretna Housing Authority | Gadsden | | | | 11 | |
| City of Gretna | Dependent | | | | X | |
| Gretna Neighborhood Improvement District | Gadsden | | | | | |
| City of Gretna | Dependent | X | | | X | |
| Greyhawk Landing Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Griffin Lakes Community Development District | Broward | | | | 11 | |
| City of Dania Beach | Independent | | | | X | |
| Grove Community District | Okeechobee | | | | 11 | |
| Okeechobee County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Haines City Community Redevelopment Agency | Polk | | | | 11 | |
| City of Haines City | Dependent | | | | | |
| Haines City Water Control District | Polk | | | | | |
| Polk County | Independent | X | | | X | |
| Halifax Hospital Medical Center | Volusia | | X | | 11 | |
| Volusia County | Independent | | X | | | |
| Hallandale Beach Community Redevelopment Agency | Broward | | | | 11 | |
| City of Hallandale Beach | Dependent | | | | X | |
| Hamal Community Development District | Palm Beach | | | | | |
| City of West Palm Beach | Independent | X | | | X | |
| Hamilton Bluff Community Development District | Polk | | | | | |
| Town of Lake Hamilton | Independent | X | | | | |
| Hamilton County Development Authority | Hamilton | | | | 11 | |
| Hamilton County | Independent | | | | X | |
| Hamilton County Memorial Hospital | Hamilton | | | X | 11 | |
| Hamilton County | Independent | | | | | |
| Hamilton County Soil and Water Conservation District | Hamilton | | | | 11 | |
| Hamilton County | Independent | | | | X | |
| Hammock Bay Community Development District | Walton | | | | 11 | |
| City of Freeport | Independent | | | | X | |
| Hammock Oaks Community Development District | Lake | | | | | |
| Town of Lady Lake | Independent | X | | | | |
| Hammock Reserve Community Development District | Polk | | | | | |
| City of Haines City | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Hammock Woods Special Dependent Tax District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | X | |
| Hammocks Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | | |
| Harbor Bay Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Harbor Village Community Development District | Charlotte | | | | | |
| Charlotte County | Independent | X | | | X | |
| Harbour Isles Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | x | |
| Harbour Waterway Special District | Duval | | | | | |
| City of Jacksonville | Dependent | | | X | X | |
| Harbourage at Braden River Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Hardee County Economic Development Authority | Hardee | | | | 11 | |
| Hardee County | Independent | | | | | |
| Hardee County Housing Authority | Hardee | | | | 11 | |
| Hardee County | Independent | | | | | |
| Hardee County Indigent Health Care Special District | Hardee | | | | | |
| Hardee County | Independent | X | | | X | |
| Hardee County Industrial Development Authority | Hardee | | | | 11 | |
| Hardee County | Dependent | | | | | |
| Hardee Soil and Water Conservation District | Hardee | | | | | |
| Hardee County | Independent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|-------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Harden / Parkway Community Redevelopment Agency | Polk | | |
| Polk County | Dependent | X | No employees |
| Harmony Community Development District | Osceola | | 11 |
| Osceola County | Independent | | X |
| Harmony on Lake Eloise Community Development District (2021) | Polk | | |
| City of Winter Haven | Independent | X | |
| Harmony Village Community Development District | Okaloosa | | 11 |
| City of Laurel Hill | Independent | | X |
| Harmony West Community Development District (2017) | Osceola | | 11 |
| Osceola County | Independent | | |
| Harrison Ranch Community Development District | Manatee | | 11 |
| Manatee County | Independent | | X |
| Hartford Terrace Community Development District | Polk | | |
| Polk County | Independent | X | |
| Hastings Drainage District | Putnam, St. Johns | | 11 |
| Multi | Independent | | X |
| Hawk's Point Community Development District | Hillsborough | | |
| Hillsborough County | Independent | X | X |
| Hawkstone Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | |
| Hawthorne Community Redevelopment Agency | Alachua | | 11 |
| City of Hawthorne | Dependent | | X |
| Hawthorne Mill North Community Development District (2021) | Polk | | |
| City of Lakeland | Independent | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Heritage Harbour Market Place Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Heritage Harbour North Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Heritage Harbour South Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Heritage Isle at Viera Community Development District | Brevard | | | | 11 | |
| Brevard County | Independent | | | | X | |
| Heritage Isles Community Development District | Hillsborough | | | | | |
| City of Tampa | Independent | X | | | X | |
| Heritage Lake Park Community Development District | Charlotte | | | | | |
| Charlotte County | Independent | | | X | X | |
| Heritage Landing Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Heritage Oak Park Community Development District | Charlotte | | | | 11 | |
| Charlotte County | Independent | | | | X | |
| Heritage Palms Community Development District | Lee | | | | 11 | |
| City of Fort Myers | Independent | | | | X | |
| Heritage Park Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Heritage Pines Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Heritage Springs Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|----------------------------------------------------------|--------------|----------------------|------------------------|---------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments | |
| Hernando County Housing Authority | Hernando | | X 11 | |
| Hernando County | Independent | | | |
| Hernando County Law Library | Hernando | | X 11 | |
| Hernando County | Dependent | | | |
| Hernando County Port Authority | Hernando | | X 11 | |
| Hernando County | Dependent | | | |
| Hernando County Water and Sewer District | Hernando | | X 11 | |
| Hernando County | Dependent | | | |
| Heron Isles Community Development District | Nassau | | 11 | Elected |
| Nassau County | Independent | | X X | |
| Hérons Glen Recreation District | Lee | | 11 | |
| Lee County | Independent | | X | |
| Hialeah Housing Authority | Miami-Dade | | 11 | None |
| City of Hialeah | Dependent | | X | |
| Hialeah Redevelopment Agency | Miami-Dade | | 11 | |
| City of Hialeah | Dependent | | X | |
| Hickory Hill Special Dependent Tax District | Hillsborough | | | |
| Hillsborough County | Dependent | X | | X |
| Hickory Tree Community Development District | Osceola | | | |
| Osceola County | Independent | X | | |
| Hidden Creek Community Development District | Hillsborough | | 11 | |
| Hillsborough County | Independent | | X | District has no employees |
| Hidden Creek North Community Development District | Pasco | | 11 | |
| Pasco County | Independent | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|-------------------------------------------------------------|--------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Highlands County Industrial Development Authority | Highlands | | X 11 |
| Highlands County | Dependent | | |
| Highlands Soil and Water Conservation District | Highlands | | 11 |
| Highlands County | Independent | | X |
| Highway 79 Corridor Authority | Holmes, Washington | | 11 |
| City of Bonifay, Holmes and Washington Counties | Independent | | |
| Hillcrest Community Development District | Broward | | 11 |
| City of Hollywood | Independent | | X |
| Hills of Minneola Community Development District | Lake | | 11 |
| City of Minneola | Independent | | |
| Hillsboro Inlet District | Broward | | X 11 |
| Broward County | Independent | | |
| Hillsborough County Aviation Authority | Hillsborough | | X 11 |
| Hillsborough County | Independent | | |
| Hillsborough County Hospital Authority | Hillsborough | | X 11 |
| Hillsborough County | Dependent | | |
| Hillsborough County Industrial Development Authority | Hillsborough | | |
| Hillsborough County | Dependent | X | X |
| Hillsborough Soil and Water Conservation District | Hillsborough | | X 11 |
| Hillsborough County | Independent | | |
| Hillsborough Transit Authority | Hillsborough | | X 11 |
| Hillsborough County | Independent | | |
| Hilltop Point Community Development District | Pasco | | |
| City of Dade City | Independent | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------|-------------|-----|------|-----|---------|------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Hobe-Saint Lucie Conservancy District | Martin | | | | | |
| Martin County | Independent | | | | X | |
| Holiday Park, Park and Recreation District | Sarasota | | | | | Elected, Fee Basis,Part-time |
| Sarasota County | Independent | | | X | X | |
| Holley-Navarre Fire Protection District | Santa Rosa | | F-DB | | 11 | |
| Santa Rosa County | Independent | | | | | |
| Holly Hill Road East Community Development District | Polk | | | | 11 | |
| City of Davenport | Independent | | | | X | |
| Hollywood Beach Community Development District I | Broward | | | | 11 | |
| City of Hollywood | Independent | | | | X | |
| Hollywood Community Redevelopment Agency | Broward | | | | 11 | |
| City of Hollywood | Dependent | | | | X | |
| Hollywood Housing Authority | Broward | | | | 11 | Elected |
| City of Hollywood | Dependent | | | X | | |
| Holmes County Development Commission | Holmes | | | X | 11 | |
| Holmes County | Dependent | | | | | |
| Holmes County Housing Authority | Holmes | | | X | 11 | |
| Holmes County | Independent | | | | | |
| Holmes Creek Soil and Water Conservation District | Holmes | | | | | |
| Holmes County | Independent | | | | X | |
| Holt Fire District | Okaloosa | | | | 11 | |
| Okaloosa County | Independent | | | | X | |
| Homestead 50 Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------|-------------|-----|----|-----|---------|------------------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Homestead Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of Homestead | Dependent | | | | X | |
| Homosassa Special Water District | Citrus | | | X | 11 | |
| Citrus County | Independent | | | | | |
| Housing Authority of Bartow | Polk | | | | 11 | Part-time |
| City of Bartow | Dependent | | | X | | |
| Housing Authority of Brevard County | Brevard | | | | 11 | |
| Brevard County | Independent | | X | | | |
| Housing Authority of Springfield | Bay | | | X | 11 | None |
| City of Springfield | Dependent | | X | X | | |
| Housing Authority of Tarpon Springs | Pinellas | | | | 11 | None |
| City of Tarpon Springs | Dependent | | X | X | | |
| Housing Authority of The City of Arcadia | Desoto | | | | 11 | None |
| City of Arcadia | Dependent | | X | X | | |
| Housing Authority of The City of Belle Glade | Palm Beach | | X | | | None |
| City of Belle Glade | Dependent | | | X | | |
| Housing Authority of The City of Bradenton | Manatee | | | | 11 | None |
| City of Bradenton | Dependent | | | X | X | |
| Housing Authority of The City of Cocoa | Brevard | | | | 11 | Elected, Emergency, Fee Basis, Part-time |
| City of Cocoa | Dependent | | X | X | | |
| Housing Authority of The City of Eustis | Lake | | | X | 11 | |
| City of Eustis | Dependent | | | | | |
| Housing Authority of The City of Fernandina Beach | Nassau | | | | 11 | None |
| City of Fernandina Beach | Dependent | | | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Housing Finance Authority of Lee County, Florida | Lee | | | | | |
| Lee County | Dependent | X | | | X | |
| Housing Finance Authority of Manatee County | Manatee | | | | | |
| Manatee County | Dependent | X | | | X | |
| Housing Finance Authority of Palm Beach County | Palm Beach | | | X | 11 | |
| Palm Beach County | Dependent | | | | | |
| Housing Finance Authority of Pinellas County | Pinellas | | | X | 11 | |
| Pinellas County | Dependent | | | | | |
| Housing Finance Authority of Polk County | Polk | | | | | |
| Polk County | Dependent | X | | | X | |
| Housing Finance Authority of St. Johns County | St. Johns | | | X | 11 | |
| St. Johns County | Dependent | | | | | |
| Housing Finance Authority of Volusia County | Volusia | | | X | 11 | |
| Volusia County | Dependent | | | | | |
| Howard Creek Fire Control District | Gulf | | | X | 11 | |
| Gulf County | Dependent | | | | | |
| Hunter's Lake Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Hunter's Ridge Community Development District No. 1 | Flagler | | | | 11 | |
| Flagler County | Independent | | | | x | |
| Hunter's Ridge Oaks Community Development District No 1 | Flagler | | | | 11 | |
| Flagler County | Independent | | | | | |
| Hyde Park Community Development District 1 | Collier | | | | | |
| Collier County | Independent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Hypoluxo / Haverhill Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Immokalee Fire Control District | Collier | | | X | 11 | |
| Collier County | Independent | | | | | |
| Immokalee Water and Sewer District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Indian Creek Common Facilities District | Osceola | | | | 11 | |
| Osceola County | Dependent | | | | X | |
| Indian Hills-Hickory Ridge II Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Indian Point Common Facilities District | Osceola | | | | 11 | |
| Osceola County | Dependent | | | | X | |
| Indian Ridge Villas Common Facilities District | Osceola | | | | 11 | |
| Osceola County | Dependent | | | | X | |
| Indian River County Emergency Services District | Indian River | | | X | 11 | |
| Indian River County | Dependent | | | | | |
| Indian River County Hospital District | Indian River | | | | | None |
| Indian River County | Independent | | X | X | X | |
| Indian River County Housing Authority | Indian River | | | X | 11 | |
| Indian River County | Independent | | | | | |
| Indian River Farms Water Control District | Indian River | | | X | 11 | |
| Indian River County | Independent | | | | | |
| Indian River Mosquito Control District | Indian River | | | X | | |
| Indian River County | Independent | | | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------------|---------------------------------------------------|-----|----|-----|---------|--------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Indian River Soil and Water Conservation District | Indian River | | | X | 11 | |
| Indian River County | Independent | | | | | |
| Indian Trace Development District | Broward | | | | | |
| City of Weston | Dependent | X | | | X | |
| Indian Trail Improvement District | Palm Beach | | | X | | |
| Palm Beach County | Independent | | | X | | |
| Indiantown Community Development District | Martin | | | | | |
| Martin County | Independent | X | | | X | |
| Indigo Community Development District | Volusia | | | | 11 | Elected |
| City of Daytona Beach | Independent | | | X | X | |
| Indigo East Community Development District | Marion | | | | 11 | |
| Marion County | Independent | | | | X | |
| Industrial Development Authority of Calhoun County | Calhoun | | | X | 11 | |
| Calhoun County | Dependent | | | | | |
| Interlaken Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | x | |
| International Drive Community Redevelopment Agency | Orange | | | | | |
| Orange County | Dependent | X | | | X | |
| International Drive Master Transit and Improvement District | Orange | | | | | |
| Orange County | Independent | | | X | X | |
| Iona-McGregor Fire Protection and Rescue Service District | Lee | | | X | 11 | |
| Lee County | Independent | | | | | |
| IRL Council | Brevard, Indian River, Martin, St. Lucie, Volusia | | | X | 11 | |
| Multiple | Independent | | | X | | Covers general employees |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Island Lake Estates Community Development District | Charlotte | | | | | |
| Charlotte County | Independent | X | | | | |
| Islands at Doral (NE) Community Development District | Miami-Dade | | | X | 11 | |
| City of Doral | Independent | | | | | |
| Islands at Doral (SW) Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | X | |
| Islands at Doral III Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | X | |
| Islands at Doral Townhomes Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | X | |
| Isle of Palms Special District | Duval | | | | 11 | |
| City of Jacksonville | Dependent | | | | X | No employees |
| Isles of Bartram Park Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | X | |
| Isles of Inverrary Safe Neighborhood Improvement District | Broward | | | | 11 | |
| City of Lauderhill | Dependent | | | | | |
| Istokpoga Marsh Watershed Improvement District | Highlands | | | X | 11 | |
| Highlands County | Dependent | | | | | |
| J. Ben Harrill Villages of Pasadena Hills Stewardship District | Pasco | | | | 11 | |
| Pasco County | Dependent | | | | x | |
| Jackson County Agricultural Center | Jackson | | | X | 11 | |
| Jackson County | Dependent | | | | | |
| Jackson County Hospital District | Jackson | | | X | 10 | |
| Jackson County | Independent | | X | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Joint West Melbourne-Brevard County Community Redevelopment Agency | Brevard | | | | 11 | |
| City of West Melbourne | Dependent | | | | X | No employees |
| Joshua Water Control District | Desoto | | X | X | 10 | |
| Desoto County | Independent | | X | X | | |
| Journey's End Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Julington Creek Plantation Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Juniper Cove Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | X | | | | |
| Jupiter Inlet District | Palm Beach | | | | | |
| Multiple | Independent | | X | X | X | |
| Jupiter Island Beach Protection District | Martin | | | | 11 | |
| Town of Jupiter Island | Dependent | | | | X | |
| Juvenile Welfare Board of Pinellas County | Pinellas | | | X | 11 | |
| Pinellas County | Independent | | | | | |
| Kass Circle Community Redevelopment Agency | Hernando | | | | 11 | |
| Hernando County | Dependent | | | | | |
| K-Bar Ranch Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | X | |
| K-Bar Ranch II Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | X | |
| Kelly Park Community Development District | Orange | | | | | |
| City of Apopka | Independent | X | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Kendall Breeze Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Kendall Breeze West Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade | Independent | | | | X | |
| Key Largo Fire Rescue and Emergency Medical Services District | Monroe | | | | 11 | |
| Monroe County | Independent | | | | | |
| Key Largo Wastewater Treatment District | Monroe | | | | 11 | |
| Monroe County | Independent | | X | | | |
| Key Marco Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | X | |
| Key West Housing Authority | Monroe | | X | | 11 | None |
| City of Key West | Dependent | | | X | | |
| Keys Cove Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Keys Cove II Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Keys Edge Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Keystone Airpark Authority | Clay | | | | 11 | |
| City of Keystone Heights | Dependent | | X | | | |
| Keystone Grove Lakes Special Dependent District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | X | |
| Keystone Heights Community Redevelopment Agency | Clay | | | | 11 | |
| City of Keystone Heights | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Kingman Gate Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | | | | | |
| KingSoutel Crossing Community Redevelopment Agency | Duval | | | | 11 | |
| City of Jacksonville | Dependent | | | | | |
| Kissimmee Park Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | | |
| Knightsbridge Community Development District | Osceola | | | | | |
| City of Kissimmee | Independent | X | | | | |
| La Collina Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Lafayette Soil and Water Conservation District | Lafayette | | | | 11 | |
| Lafayette County | Independent | | | | X | |
| Lago Vista Maintenance District | Hillsborough | | | | | |
| Hillsborough County | Dependent | X | | | X | |
| Laguna Lakes Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Lake Apopka Natural Gas District | Lake, Orange | | | X | 11 | |
| Multi | Independent | | | | | |
| Lake Asbury Municipal Service Benefit District | Clay | | | X | 11 | |
| Clay County | Dependent | | | | | |
| Lake Ashton Community Development District | Polk | | | | 11 | |
| Polk County | Independent | | | | X | |
| Lake Ashton II Community Development District | Polk | | | | | |
| Polk County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Lake Beluthahatchee Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| Lake Bernadette Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Lake Brant Special Dependent District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Lake Butler Community Redevelopment Agency | Union | | | | | |
| City of Lake Butler | Dependent | X | | | X | |
| Lake City Community Redevelopment Agency | Columbia | | | | | |
| City of Lake City | Dependent | X | | | X | |
| Lake Clarke Shores Community Redevelopment Agency | Palm Beach | | | | | |
| Town of Lake Clarke Shores | Dependent | X | | | X | No employees |
| Lake Conway Water and Navigation Control District | Orange | | | | | |
| Orange County | Dependent | X | | | X | |
| Lake County Water Authority | Lake | | | X | | |
| Lake County | Independent | | X | X | | |
| Lake Deer Community Development District | Polk | | | | 11 | |
| Polk County | Independent | X | | | | |
| Lake Emma Community Development District | Lake | | | | | |
| City of Groveland | Independent | | | | X | |
| Lake Flores Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | | |
| Lake Frances Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Lake Harris Community Development District | Lake | | | | | |
| City of Leesburg | Independent | X | | | | |
| Lake Heather Special Dependent Tax District | Hillsborough | | | | | |
| Hillsborough County | Dependent | X | | | X | |
| Lake Hideaway Community Development District | Hernando | | | | | |
| Hernando County | Independent | X | | | | |
| Lake Lucie Community Development District | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |
| Lake Magdalene Estates West Special Dependent Tax District | Hillsborough | | | | | |
| Hillsborough County | Dependent | X | | | X | |
| Lake Magdalene Special Dependent District | Hillsborough | | | | 11 | |
| Hillsborough County | Dependent | | | | X | |
| Lake Mattie Preserve Community Development District | Polk | | | | | |
| City of Auburndale | Independent | X | | | | |
| Lake Padgett Estates Independent Special District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Lake Powell Residential Golf Community Development District | Bay | | | | 11 | |
| Bay County | Independent | | | | X | |
| Lake Region Lakes Management District | Polk | | | | | Profit-sharing plan |
| Polk County | Independent | | X | X | | |
| Lake Shore Hospital Authority | Columbia | | | X | | |
| Columbia County | Independent | | | X | | |
| Lake Soil and Water Conservation District | Lake | | | X | 11 | |
| Lake County | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Lakes of Sarasota Community Development District 2 | Sarasota | | | | | |
| Sarasota County | Independent | X | | | | |
| Lakeshore Ranch Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Lakeside Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Lakeside Landings Community Development District | Polk | | | | 11 | |
| City of Winter Haven | Independent | | | | | |
| Lakeside Plantation Community Development District | Sarasota | | | | | |
| City of North Port | Independent | X | | | X | |
| Lakeside Preserve Community Development District | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | | |
| Lakewood Park Community Development District | Volusia | | | | | |
| City of DeLand | Independent | X | | | X | |
| Lakewood Ranch Community Development District 1 | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Lakewood Ranch Community Development District 2 | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Lakewood Ranch Community Development District 4 | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Lakewood Ranch Community Development District 5 | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Lakewood Ranch Community Development District 6 | Manatee | | | | | |
| Manatee County | Independent | | | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|-------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Lakewood Ranch Stewardship District | Manatee, Sarasota | | | | 11 | |
| Multi | Independent | | | | X | |
| Landings at Miami Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Landings Community Development District | Flagler | | | | | |
| City of Palm Coast | Independent | X | | | | |
| Landmark at Doral Community Development District | Miami-Dade | | | | 11 | |
| City of Doral | Independent | | | | X | |
| Largo Community Redevelopment Agency | Pinellas | | | | | |
| City of Largo | Dependent | | X | X | X | |
| Lauderdale Isles Water Management District | Broward | | | | | |
| City of Fort Lauderdale | Dependent | X | | | X | |
| Lauderdale Lakes Community Redevelopment Agency | Broward | | | | 11 | |
| City of Lauderdale Lakes | Dependent | | | | X | |
| Lauderhill Housing Authority | Broward | | | | 11 | |
| City of Lauderhill | Dependent | | | | | |
| Laurel Road Community Development District | Sarasota | | | | | |
| City of Venice | Independent | | | | | |
| Lawson Dunes Community Development District | Polk | | | | | |
| City of Haines City | Independent | X | | | | |
| Lealman Special Fire Control District | Pinellas | | | X | 11 | |
| Pinellas County | Independent | | | | | |
| Lee County Educational Facilities Authority | Lee | | | | 11 | |
| Lee County | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Leon County Educational Facilities Authority | Leon | | | | | |
| Leon County | Dependent | X | | | X | |
| Leon County Energy Improvement District | Leon | | | | 11 | |
| Leon County | Dependent | | | | X | |
| Leon County Housing Finance Authority | Leon | | | X | 11 | |
| Leon County | Dependent | | | | | |
| Leon County Research and Development Authority | Leon | | | X | 11 | |
| Leon County | Dependent | | | | | |
| Leon Soil and Water Conservation District | Leon | | | | 11 | |
| Leon County | Independent | | | | X | |
| Levy Soil and Water Conservation District | Levy | | | | | |
| Levy County | Independent | | | | X | |
| Lexington Community Development District | Manatee | | | | | |
| Manatee County | Independent | | | X | X | |
| Lexington Oaks Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Liberty Cove Community Development District | Nassau | | | | | |
| Nassau County | Independent | X | | | X | |
| Liberty Fire District | Walton | | | | 11 | |
| Walton County | Independent | | | | X | |
| Lincoln Road Business Improvement District | Miami-Dade | | | | 11 | |
| City of Miami Beach | Independent | | | | | |
| Live Oak Housing Authority | Suwannee | | | X | 11 | |
| City of Live Oak | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|-------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Live Oak Lake Community Development District | Osceola | | | | | |
| Osceola County | Independent | X | | | X | No employees |
| Live Oak No. 1 Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Live Oak No. 2 Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Live Oak-Suwannee County Recreation Board | Suwannee | | | | 11 | |
| Suwannee Co. / Live Oak | Dependent | | | | X | |
| Logan Gate Village Special Dependent District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Long Lake Ranch Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | X | |
| Long Lake Reserve Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Longboat Key Bayside District | Manatee, Sarasota | | | | 11 | |
| Town of Longboat Key | Dependent | X | | | | |
| Longboat Key Gulfside District | Manatee, Sarasota | | | | 11 | |
| Town of Longboat Key | Dependent | X | | | | |
| Longleaf Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Longleaf Pine Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | | |
| Lower Florida Keys Hospital District | Monroe | | | | 11 | None |
| Monroe County | Independent | | | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|--------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Loxahatchee Groves Water Control District | Palm Beach | | | X | 11 | |
| Town of Loxahatchee Groves | Dependent | | | | | |
| Loxahatchee River Environmental Control District | Martin, Palm Beach | | | | 11 | Fee Basis |
| Multi | Independent | | X | X | | |
| LT Ranch Community Development District | Sarasota | | | | 11 | |
| Sarasota County | Independent | | | | | |
| LTC Ranch West Residential Community Development District | St. Lucie | | | | | |
| City of Port St. Lucie | Independent | X | | | X | |
| Lucaya Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Lucerne Park Community Development District | Polk | | | | 11 | |
| City of Winter Haven | Independent | | | | | |
| Lynn Haven Community Redevelopment Agency | Bay | | | | 11 | |
| City of Lynn Haven | Dependent | | | | | |
| Lynwood Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | X | |
| Macclenny Housing Authority | Baker | | | X | 11 | |
| City of Macclenny | Dependent | | | | | |
| Madeira Community Development District | St. Johns | | | | 11 | |
| City of St. Augustine | Independent | | | | X | |
| Madison Community Redevelopment Agency | Madison | | | | 11 | |
| City of Madison | Dependent | | | | X | |
| Madison County Health and Hospital District | Madison | | | | 11 | |
| Madison County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Mandarin Grove Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | X | |
| Mangrove Point and Mangrove Manor Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | X | | | | |
| Manors of Inverrary Safe Neighborhood Improvement District | Broward | | | | 11 | |
| City of Lauderhill | Dependent | | | | | |
| Maple Ridge Community Development District | Broward | | | | 11 | |
| City of Hollywood | Independent | | | | X | |
| Margate Community Redevelopment Agency | Broward | | | | 11 | |
| City of Margate | Dependent | | | | X | |
| Marianna Health and Rehabilitation Center | Jackson | | | | 11 | |
| City of Marianna | Dependent | | X | | | |
| Marianna Housing Authority | Jackson | | | | 11 | None |
| City of Marianna | Dependent | | | X | X | |
| Marianna Municipal Airport Development Authority | Jackson | | | | 11 | |
| City of Marianna | Dependent | | | | | |
| Marion County Community Redevelopment Agency | Marion | | | | 11 | |
| Marion County | Dependent | | | | | |
| Marion County Hospital District | Marion | | | | 11 | None |
| Marion County | Dependent | | | X | X | |
| Marion County Housing Finance Authority | Marion | | | | 11 | |
| Marion County | Dependent | | | | X | |
| Marion County Industrial Development Authority | Marion | | | | | |
| Marion County | Dependent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Marion County Law Library | Marion | | | | 2 | |
| Marion County | Independent | | | X | X | |
| Marion County Utility Authority | Marion | | | | | |
| Marion County | Dependent | X | | | X | |
| Marion Soil and Water Conservation District | Marion | | | | | |
| Marion County | Independent | X | | | X | |
| Marsh Harbour Community Development District | Palm Beach | | | | 11 | |
| City of Riviera Beach | Independent | | | | X | |
| Marshall Creek Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | X | |
| Martin County Community Redevelopment Agency | Martin | | | | 11 | |
| Martin County | Dependent | | | | X | |
| Martin County Health Facilities Authority | Martin | | | | | |
| Martin County | Dependent | X | | | X | |
| Martin County Industrial Development Authority | Martin | | | X | 11 | |
| Martin County | Dependent | | | | | |
| Matlacha / Pine Island Fire Control District | Lee | | | X | 11 | None |
| Lee County | Independent | | | X | | |
| Mayfair Community Development District (Brevard County) | Brevard | | | | 11 | |
| City of Melbourne | Independent | | | | X | |
| McJunkin at Parkland Community Development District | Broward | | | | 11 | |
| City of Parkland | Independent | | | | | |
| Meadow Pines Community Development District | Broward | | | | 11 | |
| City of Pembroke Pines | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Meadow Pointe Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Meadow Pointe II Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Meadow Pointe III Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | X | |
| Meadow Pointe IV Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Meadow Pointe V Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Meadow View at Twin Creeks Community Development District | St. Johns | | | | 11 | Elected |
| St. Johns County | Independent | | | X | X | |
| Mediterra Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | X | |
| Mediterranea Community Development District | Palm Beach | | | | 11 | |
| City of Riviera Beach | Independent | | | | X | |
| Melbourne Airport Authority | Brevard | | | X | 11 | |
| City of Melbourne | Dependent | | | | | |
| Melbourne Community Redevelopment Agency | Brevard | | | X | 11 | |
| City of Melbourne | Dependent | | | | | |
| Melbourne Housing Authority | Brevard | | | X | 11 | |
| City of Melbourne | Dependent | | | | | |
| Melbourne-Tillman Water Control District | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Merrick Square Community Development District | Broward | | | | | |
| City of Pembroke Pines | Independent | X | | | | |
| Merritt Island Public Library District | Brevard | | | X | | |
| Brevard County | Independent | | | | | |
| Merritt Island Redevelopment Agency | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| Metropica Improvement District | Broward | | | | | |
| City of Sunrise | Dependent | X | | | X | |
| Miami Beach Health Facilities Authority | Miami-Dade | | | | 11 | |
| City of Miami Beach | Dependent | | | | X | |
| Miami Beach Housing Authority | Miami-Dade | | | X | 11 | |
| City of Miami Beach | Independent | | | | | |
| Miami Beach Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of Miami Beach | Dependent | | | | | |
| Miami Beach Visitor and Convention Authority | Miami-Dade | | | | 11 | |
| City of Miami Beach | Dependent | | | | X | |
| Miami Gardens Community Redevelopment Agency | Miami-Dade | | | | | |
| City of Miami Gardens | Dependent | X | | | | |
| Miami World Center Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Miami-Dade County Educational Facilities Authority | Miami-Dade | | | X | 11 | |
| Miami-Dade County | Dependent | | | | | |
| Miami-Dade County Health Facilities Authority | Miami-Dade | | | X | 11 | |
| Miami-Dade County | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|-----------------------------------------------------------|-------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Miami-Dade County Housing Finance Authority | Miami-Dade | | 11 |
| Miami-Dade County | Dependent | | X |
| Miami-Dade County Industrial Development Authority | Miami-Dade | | X |
| Miami-Dade County | Dependent | | X |
| Miami-Dade County Library District | Miami-Dade | | X 11 |
| Miami-Dade County | Dependent | | |
| Miami-Dade Expressway Authority | Miami-Dade | | X |
| Miami-Dade County | Independent | | |
| Miami-Dade Fire and Rescue Service District | Miami-Dade | | X 11 |
| Miami-Dade County | Dependent | | |
| Mid-Bay Bridge Authority | Okaloosa | | X 11 |
| Okaloosa County | Dependent | | |
| Middle Village Community Development District | Clay | | 11 |
| Clay County | Independent | | X X |
| Middleton Community Development District A | Sumter | | |
| City of Wildwood | Independent | X | |
| Midtown Community Redevelopment Agency | Miami-Dade | | 11 |
| City of Miami | Dependent | | X |
| Midtown Improvement District | Orange | | |
| City of Orlando | Independent | X | X |
| Midtown Miami Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| Midway Fire District | Santa Rosa | | F-DB 11 |
| Santa Rosa County | Independent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------|--------------|-----|----|-----|---------|--------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Millers Creek Special District | Duval | | | | 11 | |
| City of Jacksonville | Dependent | | | | X | The District has no employees. |
| Milton Community Redevelopment Agency | Santa Rosa | | | | | |
| City of Milton | Dependent | X | | | X | |
| Milton Housing Authority | Santa Rosa | | | | 11 | |
| City of Milton | Dependent | | | | X | |
| Mira Lago West Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | X | |
| Mirabella Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Mirada Community Development District (Lee) | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Mirada Community Development District (Pasco) | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Mirada II Community Development District | Pasco | | | | 11 | |
| Pasco county | Independent | | | | | |
| Miromar Lakes Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Mitchell Ranch Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Monroe County Comprehensive Plan Land Authority | Monroe | | | X | | |
| Monroe County | Dependent | | | X | | |
| Monroe County Housing Authority | Monroe | | | | 11 | |
| Monroe County | Independent | | X | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Monroe County Industrial Development Authority | Monroe | | | | 11 | |
| Monroe County | Dependent | | | | X | |
| Montecito Community Development District | Brevard | | | | 11 | |
| City of Satellite Beach | Independent | | | | X | |
| Monterey / Congress Community Development District | Palm Beach | | | | 11 | |
| City of Boynton Beach | Independent | | | | | |
| Monterra Community Development District | Broward | | | | 11 | |
| City of Cooper City | Independent | | | | X | |
| Moody River Estates Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Moore Haven Capital Projects Finance Authority | Glades | | | | | |
| City of Moore Haven | Dependent | X | | | X | |
| Moore Haven Mosquito Control District | Glades | | | X | | |
| City of Moore Haven | Independent | | | | | |
| Moorings Bay System Special Taxing District | Collier | | | | 11 | |
| City of Naples | Dependent | | | | X | |
| Mount Dora Community Redevelopment Agency | Lake | | | | 11 | |
| City of Mount Dora | Dependent | | | | | |
| Mount Dora Health Facilities Authority | Lake | | | | 11 | |
| City of Mount Dora | Dependent | | | | X | |
| Mt. Plymouth-Sorrento Community Redevelopment Agency | Lake | | | | 11 | |
| Lake County | Dependent | | | | | |
| MTERC Community Development District | Hillsborough | | | | 11 | |
| City of Tampa | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|--------------------------------------------------------|------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Municipal Service District of Ponte Vedra Beach | St. Johns | | | | | |
| St. Johns County | Independent | | | X | X | |
| Murdock Village Community Redevelopment Agency | Charlotte | | | | | |
| Charlotte County | Dependent | X | | | X | |
| Myakka Ranch Community Development District | Sarasota | | | | 11 | |
| Sarasota County | Independent | | | | X | |
| Myrtle Creek Improvement District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | X | |
| Naples Heritage Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | X | |
| Naples Reserve Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Naranja Lakes Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| Miami-Dade County | Dependent | | | | | No employees |
| Narcoossee Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | X | |
| Nassau County Housing Finance Authority | Nassau | | | X | 11 | |
| Nassau County | Dependent | | | | | |
| Nassau Soil and Water Conservation District | Nassau | | | | | |
| Nassau County | Independent | | | | X | |
| Nature Coast Regional Water Authority | Dixie, Gilchrist | | | X | 11 | |
| Multi | Independent | | | | | |
| Naturewalk Community Development District | Walton | | | | 11 | |
| Walton County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|---------------------------------------------------------------------------|------------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Naval Properties Local Redevelopment Authority | Monroe | | 11 |
| City of Key West | Dependent | | |
| New Port - Tampa Bay Community Development District | Hillsborough | | 11 |
| City of Tampa | Independent | | X |
| New Port Richey Community Redevelopment Agency | Pasco | | X 11 |
| City of New Port Richey | Dependent | | |
| New River Community Development District | Pasco | | 11 |
| Pasco County | Independent | | X |
| New River Public Library Cooperative | Baker, Bradford, Union | | 11 |
| Multi | Independent | | X |
| New River Solid Waste Association | Baker, Bradford, Union | | X 11 |
| Multi | Independent | | |
| Newfield Community Development District | Martin | | 11 |
| Martin County | Independent | X | |
| Newport Isles Community Development District | Manatee | | |
| Manatee County | Independent | X | |
| Niceville Community Redevelopment Agency | Okaloosa | | |
| City of Niceville | Dependent | | |
| Niceville Housing Authority | Okaloosa | | X |
| City of Niceville | Dependent | | X |
| Normandy Community Development District | Duval | | |
| City of Jacksonville | Independent | X | |
| Normandy Shores Local Government Neighborhood Improvement District | Miami-Dade | | 11 |
| City of Miami Beach | Dependent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------------|---------------------------|-----|-----|-----|---------|-------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| North AR-1 of Pasco Community Development District | Pasco | | | | | |
| Pasco County | Independent | | | | | |
| North Bay Fire District | Okaloosa | | X-F | | 11 | Elected, Fee Basis, Part-time |
| Okaloosa County | Independent | | X | X | | |
| North Beach Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of Miami Beach | Dependent | X | | | | |
| North Boulevard Community Development District | Polk | | | | 11 | |
| City of Haines City | Independent | | | | X | |
| North Brevard County Hospital District | Brevard | | X | | 11 | None |
| Brevard County | Independent | | | X | | |
| North Brevard County Public Library District | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| North Brevard Economic Development Zone Dependent Special District | Brevard | | | x | 11 | |
| Brevard County | Dependent | | | | | |
| North Brevard Recreation Special District | Brevard | | | | 11 | |
| Brevard County | Dependent | | | | X | |
| North Broward Hospital District | Broward | | | | 11 | None |
| Broward County | Independent | | X | X | | |
| North Central Florida Regional Housing Authority | Gilchrist, Levy, Suwannee | | | X | | |
| Multi | Independent | | | X | | |
| North Collier Fire Control and Rescue District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| North Dade Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| North Fort Myers Fire Control and Rescue Service District | Lee | | | X | 11 | |
| Lee County | Independent | | | | | |
| North Lake County Hospital District | Lake | | | | 11 | |
| Lake County | Independent | | | | X | |
| North Lakes Maintenance District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| North Lauderdale Housing Authority | Broward | | | | 11 | |
| City of North Lauderdale | Dependent | | | | | |
| North Lauderdale Water Control District | Broward | | | | 11 | Elected,Part-time |
| City of North Lauderdale | Dependent | | X | X | | |
| North Mainland / Ormond Crossings Community Redevelopment Agency | Volusia | | | | 11 | |
| City of Ormond Beach | Dependent | | | | X | |
| North Miami Beach Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of North Miami Beach | Dependent | | | | X | |
| North Miami Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of North Miami | Dependent | | | | | |
| North Miami Health Facilities Authority | Miami-Dade | | | | 11 | |
| City of North Miami | Dependent | | | | X | |
| North Okaloosa County Fire District | Okaloosa | | | X | | |
| Okaloosa County | Independent | | | | | |
| North Palm Beach Heights Water Control District | Palm Beach | | | | | |
| Palm Beach County | Independent | X | | | X | |
| North Park Isle Community Development District | Hillsborough | | | | 11 | |
| City of Plant City | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------|--------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| North Pointe Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| North Port Fire Rescue District | Sarasota | | X | X | 7 | |
| City of North Port | Dependent | | | X | | |
| North Port Road and Drainage District | Sarasota | | | X | 11 | |
| City of North Port | Dependent | | | | | |
| North Powerline Road Community Development District | Polk | | | | 11 | |
| Polk County | Independent | | | | | |
| North River Fire District | Manatee | | | | 11 | |
| Manatee County | Independent | | X-F | | | |
| North River Ranch Improvement Stewardship District | Manatee | | | | 11 | |
| Manatee County | Independent | X | | | | |
| North Springs Improvement District | Broward | | | X | | Elected,Part-time |
| Broward County | Independent | | X | X | | |
| North St. Lucie River Water Control District | St. Lucie | | | X | 10 | |
| St. Lucie County | Independent | | X-G | X | | |
| North Sumter County Utility Dependent District | Sumter | | | | 11 | |
| Sumter County | Dependent | | | | | |
| Northdale Special District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Northeast Community Redevelopment Agency | Lake | | | | 11 | |
| City of Mount Dora | Dependent | | | | X | |
| Northern Palm Beach County Improvement District | Palm Beach | | | | 2 | |
| Palm Beach County | Independent | | X | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Northern Riverwalk Community Development District | Palm Beach | | 11 |
| Town of Jupiter | Independent | | X |
| Northlake Stewardship District | Manatee | | |
| Manatee County | Independent | X | |
| Northwest Florida Regional Housing Authority | Bay, Calhoun, Dixie, Escambia, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Liberty, Madison, Okaloosa, Santa Rosa, Taylor, Wakulla, Walton, Washington | | X |
| Multi | Independent | | X |
| Northwest Florida Water Management District | Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington | | X 11 |
| Multi | Independent | | |
| Northwest Focal Point Senior Center District | Broward | | 11 |
| City of Margate | Dependent | | |
| Northwood Community Development District | Pasco | | 11 |
| Pasco County | Independent | | X |
| NW 79th Street Corridor Community Redevelopment Agency | Miami-Dade | | 11 |
| Miami-Dade County | Dependent | | X |
| NW 7th Avenue Corridor Community Redevelopment Agency | Miami-Dade | | 11 |
| Miami-Dade County | Dependent | | X |
| | | | No employees |
| Oak Creek Community Development District | Pasco | | 11 |
| Pasco County | Independent | | x |
| Oak Stone East Community Development District | DeSoto | | 11 |
| DeSoto County | Independent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|-----------------------------------------------------------|----------------------------------------|----------------------|------------------------|---------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments | |
| Oakridge Community Development District | Broward | | 11 | |
| City of Hollywood | Independent | | X | |
| Oaks at Shady Creek Community Development District | Hillsborough | | 11 | |
| Hillsborough County | Independent | | | |
| Oakstead Community Development District | Pasco | | 11 | |
| Pasco County | Independent | | X | |
| Ocala Community Redevelopment Agency | Marion | | X | |
| City of Ocala | Dependent | | X X X | |
| Ocala Downtown Development District | Marion | | 11 | |
| City of Ocala | Independent | | | |
| Ocala Housing Authority | Marion | | 11 | None |
| City of Ocala | Dependent | | X X | |
| Ocala Preserve Community Development District | Marion | | | |
| Marion County | Independent | X | X | |
| Ocean City - Wright Fire Control District | Okaloosa | | X | None |
| Okaloosa County | Independent | | X X | |
| Ocean Highway and Port Authority | Nassau | | | |
| Nassau County | Independent | | X X | |
| Ocoee Community Redevelopment Agency | Orange | | 11 | |
| City of Ocoee | Dependent | | X | |
| Okaloosa Gas District | Escambia, Okaloosa, Santa Rosa, Walton | | 11 | |
| Multi | Independent | | X | |
| Okaloosa Island Fire Control District | Okaloosa | | X-F | 11 |
| Okaloosa County | Independent | | X | Elected |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------------|--------------------|-----|----|-----|---------|------------------------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Okeechobee Soil and Water Conservation District | Okeechobee | | | X | | |
| Okeechobee County | Independent | | | X | X | |
| Okeechobee Utility Authority | Glades, Okeechobee | | X | | 11 | Under the City of Okeechobee EE's pension plan |
| Okeechobee County | Independent | | | | | |
| Old Hickory Community Development District | Osceola | | | | | |
| City of St. Cloud | Independent | | | | | |
| Old Palm Community Development District | Palm Beach | | | | 11 | |
| City of Palm Bch Gardens | Independent | | | | X | |
| Old Plantation Water Control District | Broward | | | X | | |
| Broward County | Independent | | | | | |
| Old Town Floridian Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | X | | | X | |
| Olde Eau Gallie Riverfront Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Melbourne | Dependent | | | | X | |
| Oldsmar Community Redevelopment Agency | Pinellas | | | | 11 | |
| City of Oldsmar | Dependent | | | | X | |
| Oleta River Community Development District | Miami-Dade | | | | 11 | |
| City of North Miami | Independent | | | | | |
| Olympus Community Development District | Lake | | | | | |
| City of Clermont | Independent | | | | | |
| Omni Redevelopment District Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of Miami | Dependent | | | | | |
| One Daytona Community Development District | Volusia | | | | 11 | |
| City of Daytona Beach | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------|-------------|-----|----|-----|---------|----------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Opa-Locka Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of Opa-Locka | Dependent | | | | | |
| Orange Blossom Groves Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Orange Blossom Ranch Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | | |
| Orange Blossom Trail Community Redevelopment Agency | Orange | | | | | |
| Orange County | Dependent | X | | | X | |
| Orange Blossom Trail Local Government NID | Orange | | | X | 11 | |
| Orange County | Dependent | | | | | |
| Orange City Community Redevelopment Agency | Volusia | | | | | |
| City of Orange City | Dependent | X | | | X | No FTE's for CRA. |
| Orange County Health Facilities Authority | Orange | | | X | 11 | |
| Orange County | Dependent | | | | | |
| Orange County Housing Finance Authority | Orange | | | X | 11 | |
| Orange County | Dependent | | | | | |
| Orange County Industrial Development Authority | Orange | | | X | 11 | |
| Orange County | Dependent | | | | | |
| Orange County Library District | Orange | | X | | | |
| Orange County | Independent | | X | | | Defined Benefit is closed. |
| Orange County Research and Development Authority | Orange | | | X | 2 | |
| Orange County | Independent | | | X | | |
| Orange Hill Soil and Water Conservation District | Washington | | | | 11 | |
| Washington County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|--------------------------------------------------------------|-----------------------|-------------------|------------------------|
| Local Governing Authority | Status | EEs DC SS No Plan | Comments |
| Pace Property Finance Authority | Santa Rosa | | |
| Santa Rosa County | Dependent | X | X |
| Pacific Ace Community Development District | Lake | | 11 |
| Lake County | Independent | X | |
| Pahokee Housing Authority, Inc. | Palm Beach | | 11 |
| City of Pahokee | Dependent | | X X |
| Pahokee Water Control District | Palm Beach | | X 11 |
| Palm Beach County | Independent | | |
| PAL Public Library Cooperative | Alachua, Levy, Putnam | | 11 |
| Multi | Independent | | |
| Palace at Coral Gables Community Development District | Miami-Dade | | 11 |
| City of Coral Gables | Independent | | X |
| Palatka Downtown Redevelopment Agency | Putnam | | 11 |
| City of Palatka | Dependent | | |
| Palatka Gas Authority | Putnam | | 11 |
| City of Palatka | Dependent | | |
| Palatka Housing Authority | Putnam | | 11 |
| City of Palatka | Dependent | | X X |
| Palermo Community Development District | Lee | | 11 |
| Lee County | Independent | | X |
| Palm Aire Special Recreation District | Broward | | |
| City of Pompano Beach | Independent | X | X |
| Palm Bay Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Palm Beach County Educational Facilities Authority | Palm Beach | | | | | |
| Palm Beach County | Dependent | X | | | X | |
| Palm Beach County Health Facilities Authority | Palm Beach | | | | | |
| Palm Beach County | Dependent | X | | | X | |
| Palm Beach County Housing Authority | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | X | X | | |
| Palm Beach County Library District | Palm Beach | | | X | 11 | |
| Palm Beach County | Dependent | | | | | |
| Palm Beach Municipal Services Special District | Palm Beach | | | | 11 | |
| Town of Palm Beach | Dependent | | | | X | |
| Palm Beach Plantation Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Palm Beach Soil and Water Conservation District | Palm Beach | | | X | 11 | |
| Palm Beach County | Independent | | | | | |
| Palm Beach Workforce Development Consortium | Palm Beach | | | | 11 | |
| Multi | Independent | | | | X | |
| Palm Coast 145 Community Development District | Flagler | | | | | |
| City of Palm Coast | Independent | X | | | | |
| Palm Coast Park Community Development District | Flagler | | | | 11 | |
| City of Palm Coast | Independent | | | | x | |
| Palm Glades Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Palm Harbor Special Fire Control and Rescue District | Pinellas | | X | X | 10 | |
| Pinellas County | Independent | | X | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------|--------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Palm Springs Community Redevelopment Agency | Palm Beach | | | | | |
| Village of Palm Springs | Dependent | | | | | |
| Palma Sola Trace Community Development District | Manatee | | | | | |
| City of Bradenton | Independent | X | | | X | |
| Pal-Mar Water Control District | Martin, Palm Beach | | | | 11 | Elected,Part-time |
| Multi | Independent | | | X | X | |
| Palmetto Ridge Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Palms of Terra Ceia Bay Community Development District | Manatee | | | | 11 | |
| City of Palmetto | Independent | | | | X | |
| Panama City Beach Community Redevelopment Agency | Bay | | | | 11 | |
| City of Panama City Beach | Dependent | | | | X | |
| Panama City Community Redevelopment Agency | Bay | | | | 11 | |
| City of Panama City | Dependent | | | | X | |
| Panama City Downtown Improvement Board | Bay | | | X | 11 | |
| City of Panama City | Dependent | | | | | |
| Panama City Housing Authority | Bay | | | | | None |
| City of Panama City | Dependent | | X | X | | |
| Panama City Port Authority | Bay | | | X | 11 | |
| City of Panama City | Dependent | | | | | |
| Panama City-Bay County Airport and Industrial District | Bay | | | | | Fee Basis, Part-time |
| Bay County | Independent | | X | X | | |
| Panhandle Public Library Cooperative System | Calhoun, Holmes, Jackson | | | X | | |
| Multi | Independent | | | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Panther Trace Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Panther Trace II Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Panther Trails Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Park Creek Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Park East Community Development District | Hillsborough | | | | 11 | |
| City of Plant City | Independent | X | | | | |
| Park Place Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Parker Road Community Development District | Alachua | | | | 11 | |
| Alachua County | Independent | | | | X | |
| Parkland Community Development District | Santa Rosa | | | | | |
| Santa Rosa County | Independent | X | | | | |
| Parkland Preserve Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | | |
| Parklands Lee Community Development District | Lee | | | | 11 | |
| City of Bonita Springs | Independent | | | | | |
| Parklands West Community Development District | Lee | | | | 11 | |
| City of Bonita Springs | Independent | | | | | |
| Parkside Community Redevelopment Agency | Charlotte | | | | 11 | |
| Charlotte County | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Parkview at Long Lake Ranch Community Development District | Pasco | | | | | |
| Pasco County | Independent | | | | X | |
| Parkway Center Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Parrish Fire District | Manatee | | | X | 11 | |
| Manatee County | Independent | | | | | FRS for fire and general employees |
| Parrish Lakes Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | | |
| Parrish Plantation Community Development District | Manatee | | | | | |
| Manatee County | Independent | | | | | |
| Pasco County Educational Facilities Authority | Pasco | | | | 11 | |
| Pasco County | Dependent | | | | X | |
| Pasco County Health Facilities Authority | Pasco | | | X | 11 | |
| Pasco County | Dependent | | | | | |
| Pasco County Housing Authority | Pasco | | | X | 10 | |
| Pasco County | Independent | | X | | | |
| Pasco County Housing Finance Authority | Pasco | | | X | 11 | |
| Pasco County | Dependent | | | | | |
| Pasco County Mosquito Control District | Pasco | | | X | | |
| Pasco County | Independent | | X | X | | |
| Pasco County Road and Bridge District | Pasco | | | X | 11 | |
| Pasco County | Dependent | | | | | |
| Paseo Community Development District | Lee | | | | 11 | |
| City of Ft. Myers | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|----------------------------------------------------------------|--------------------------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| PBR Community Development District | Brevard | | 11 |
| City of West Melbourne | Independent | | X |
| Peace Creek Community Development District | Polk | | |
| City of Winter Haven | Independent | X | |
| Peace River Soil and Water Conservation District | Desoto | | 11 |
| Desoto County | Independent | | X |
| Peace River-Manasota Regional Water Supply Authority | Charlotte, Desoto, Manatee, Sarasota | | X |
| Multi | Independent | X | X |
| Pebble Ridge Community Development District | Polk | | 11 |
| City of Frostproof | Independent | | X |
| Pelican Lake Water Control District | Palm Beach | | X 11 |
| Palm Beach County | Independent | | |
| Pelican Marsh Community Development District | Collier | X | |
| Collier County | Independent | | X X |
| Pembroke Harbor Community Development District | Broward | | 11 |
| City of Pembroke Pines | Independent | | X |
| Pensacola Downtown Improvement Board | Escambia | | 11 |
| City of Pensacola | Dependent | | X |
| Pensacola-Escambia Promotion and Development Commission | Escambia | | |
| Escambia County/Pensacola | Independent | X | X |
| Pentathlon Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| Performing Arts Center Authority | Broward | | 11 |
| Broward County | Independent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Plant City Housing Authority | Hillsborough | | | | 11 | None |
| City of Plant City | Dependent | | X | X | | |
| Plantation Acres Improvement District | Broward | | | X | 11 | |
| Broward County | Independent | | | | X | |
| Plantation Gateway | Broward | | | | 11 | |
| City of Plantation | Dependent | | | | X | |
| Plantation Midtown Development District | Broward | | | | 11 | |
| City of Plantation | Dependent | | | | X | |
| Poinciana Community Development District | Polk | | | | | |
| Polk County | Independent | X | | | X | |
| Poinciana West Community Development District | Polk | | | | 11 | |
| Polk County | Independent | | X | | | |
| Poitras East Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | | |
| Polk County Industrial Development Authority | Polk | | | X | 11 | |
| Polk County | Dependent | | | | | |
| Polk Regional Water Cooperative | Polk | | | | 11 | |
| Multi | Independent | | | | | |
| Polk Soil and Water Conservation District | Polk | | | X | 11 | |
| Polk County | Independent | | | | | |
| Polk Transit Authority | Polk | | | X | | |
| Polk County | Independent | | | X | X | |
| Pollard Road Community Development District | Polk | | | | | |
| City of Winter Haven | Independent | X | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------|----------------|-----|----|-----|---------|-------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Pompano Beach Community Redevelopment Agency | Broward | | | | 11 | |
| City of Pompano Beach | Dependent | | X | | | |
| Pompano Beach Emergency Medical Services District | Broward | | | | 11 | |
| City of Pompano Beach | Dependent | | | | X | |
| Ponce De Leon Inlet and Port District | Volusia | | | X | 11 | |
| Volusia County | Dependent | | | | | |
| Ponte Vedra Zoning and Adjustment Board | St. Johns | | | X | 11 | |
| St. Johns County | Dependent | | | | | |
| Port Labelle Community Development District | Glades, Hendry | | | X | | |
| Multi | Independent | | | X | | |
| Port Malabar Holiday Park, Mobile Home Park Recreation District | Brevard | | | | | Elected, Fee Basis, Part-time |
| City of Palm Bay | Independent | | | X | X | |
| Port Manatee Improvement District | Manatee | | | | 11 | |
| Manatee County | Dependent | | | | | |
| Port of Palm Beach District | Palm Beach | | | X | 11 | |
| Palm Beach County | Independent | | | | | |
| Port of The Islands Community Improvement District | Collier | | | | | |
| Collier County | Independent | X | | | X | |
| Port Orange Town Center | Volusia | | | | 11 | |
| City of Port Orange | Dependent | | | | X | |
| Port Richey Community Redevelopment Agency | Pasco | | | X | | |
| Port Richey | Dependent | | | X | | |
| Port St. Joe Port Authority | Gulf | | | | | |
| City of Port St. Joe | Independent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Port St. Joe Redevelopment Agency | Gulf | | | | 11 | |
| City of Port St. Joe | Dependent | | | | X | |
| Portico Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Portofino Isles Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | x | |
| Portofino Landings Community Development District | St. Lucie | | | | 11 | |
| City of Fort Pierce | Independent | | | | X | |
| Portofino Shores Community Development District | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |
| Portofino Springs Community Development District | Lee | | | | 11 | |
| Lee | Independent | | | | X | |
| Portofino Vineyards Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Portofino Vista Community Development District | Osceola | | | | 11 | |
| City of St. Cloud | Independent | | | | | |
| Preserve at Savannah Lakes Community Development District | St. Lucie | | | | | |
| City of Fort Pierce | Independent | X | | | | |
| Preserve at South Branch Community Development District, The | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Preserve at Wilderness Lake Community Development District, The | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Preston Cove Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | X | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Principal One Community Development District | Duval | | | | 11 | |
| City of Jacksonville | Independent | | | | X | |
| Prosperity Lakes Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | X | |
| PTC Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Punta Gorda Housing Authority | Charlotte | | | | 3 | None |
| City of Punta Gorda | Dependent | | X | X | | |
| Punta Gorda Isles Canal Maintenance Assessment District | Charlotte | | X | | | |
| City of Punta Gorda | Dependent | | X | X | X | |
| Putnam County Development Authority | Putnam | | | | 11 | |
| Putnam County | Independent | | | | X | |
| Putnam County Port Authority | Putnam | | | X | 11 | |
| Putnam County | Dependent | | | | | |
| Putnam County Solid Waste Disposal District | Putnam | | | X | 6 | |
| Putnam County | Dependent | | | | | |
| Putnam Soil and Water Conservation District | Putnam | | | | 11 | |
| Putnam County | Independent | | | | X | |
| Quail Roost Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Quantum Park Overlay Dependent District | Palm Beach | | | | 11 | |
| City of Boynton Beach | Dependent | | | | X | |
| Quarry Community Development District | Collier | | | | 11 | |
| Collier County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|-----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Quincy Community Redevelopment Agency | Gadsden | | | | | |
| City of Quincy | Dependent | | X | | | |
| Quincy-Gadsden Airport Authority | Gadsden | | | | 11 | |
| Gadsden County/City of Qu | Independent | | | | X | |
| Radiance Community Development District | Flagler | | | | | |
| Flagler County | Independent | X | | | | |
| Rainbow Lakes Estates Municipal Service District | Levy, Marion | | | X | 11 | |
| Levy/Marion County | Independent | | | | | |
| Ranches at Lake McLeod Community Development District | Polk | | | | | |
| City of Eagle Lake | Independent | X | | | X | |
| Randal Park Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | X | |
| Ranger Drainage District | Orange | | | | 2 | |
| Orange County | Independent | | X | X | | |
| Recreation and Water Conservation and Control District No. 1 | Nassau | | | X | 11 | |
| Nassau County | Dependent | | | | | |
| Reedy Creek Improvement District | Orange, Osceola | | | X | | |
| Multi | Independent | | | X | | |
| Remington Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Renaissance Commons Community Development District | Palm Beach | | | | 11 | |
| City of Boynton Beach | Independent | | | | X | |
| Renaissance Community Development District | Lee | | | | | |
| Lee County | Independent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Renew Arlington Community Redevelopment Agency | Duval | | | | 11 | |
| City of Jacksonville | Dependent | | | | | |
| Reserve at Pradera Community Development District | Hillsborough | | | | | |
| Hillsborough County | Independent | X | | | X | |
| Reserve at Van Oaks Community Development District | Polk | | | | | |
| City of Auburndale | Independent | X | | | | |
| Reserve Community Development District | St. Lucie | | | | | |
| St. Lucie County | Independent | | | X | X | |
| Reserve Community Development District 2 | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |
| Reunion East Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Reunion West Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Rhodine Road North Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Ridge at Apopka Community Development District | Orange | | | | 11 | |
| City of Apopka | Independent | X | | | | |
| Ridge at Heath Brook Community Development District | Marion | | | | | |
| City of Ocala | Independent | X | | | X | |
| Ridge Water Control District | Highlands | | | | | |
| Highlands County | Independent | | | X | | |
| Ridgewood Trails Community Development District | Clay | | | | 11 | Elected |
| Clay County | Independent | | | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Rivers Edge III Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | | | | | |
| Riverside Park Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Riverwalk Community Development District | Orange | | | | | |
| City of Orlando | Independent | X | | | | |
| Riverwood Community Development District | Charlotte | | | | 11 | |
| Charlotte County | Independent | | | | X | |
| Riverwood Estates Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Riviera Beach Community Redevelopment Agency | Palm Beach | | | | 11 | |
| City of Riviera Beach | Dependent | | | | X | |
| Riviera Beach Housing Authority | Palm Beach | | | | 11 | None |
| City of Riviera Beach | Dependent | | | X | | |
| Rivington Community Development District | Volusia | | | | 11 | |
| City of DeBary | Independent | | | | | |
| Roan Bridge Community Development District | Osceola | | | | | |
| City of St. Cloud | Independent | X | | | | |
| Rolling Hills Community Development District | Clay | | | | 11 | Elected |
| Clay County | Independent | | | X | X | |
| Rolling Oaks Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | No employees |
| Rupert J. Smith Law Library of St. Lucie County | St. Lucie | | | | 6 | |
| St. Lucie County | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Rustic Oaks Community Development District | Sarasota | | | | 11 | |
| City of Venice | Independent | X | | | | |
| Ryals Creek Community Development District | Duval | | | | | |
| City of Jacksonville | Independent | | | | | |
| Rye Crossing Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | | |
| Rye Ranch Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | | |
| Sabal Palm Community Development District | Broward | | | | 11 | |
| City of Tamarac | Independent | | | | x | |
| Saddle Creek Preserve of Polk County Community Development District | Polk | | | | | |
| Polk County | Independent | | | | X | |
| Safety Harbor Community Redevelopment Agency | Pinellas | | | | 11 | |
| City of Safety Harbor | Dependent | | | | X | |
| Sail Harbour Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Saltmeadows Community Development District | Manatee | | | | | |
| Manatee County | Independent | X | | | | |
| Sampson Creek Community Development District | St. Johns | | | | 11 | Elected |
| St. Johns County | Independent | | | X | X | |
| San Carlos Estates Water Control District | Lee | | | | | |
| City of Bonita Springs | Independent | | | X | X | |
| San Carlos Park Fire Protection and Rescue Service District | Lee | | X | X | | |
| Lee County | Independent | | X | X | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| San Simeon Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Sanctuary Cove Community Development District | Manatee | | | | 11 | |
| City of Palmetto | Independent | | | | X | |
| Sandmine Road Community Development District | Polk | | | | | |
| Polk County | Independent | X | | | X | |
| Sandridge Community Development District | Clay | | | | | |
| Clay County | Independent | | | | | |
| Sanford Airport Authority | Seminole | | | X | 4 | |
| City of Sanford | Dependent | | X | | | |
| Sanford Housing Authority | Seminole | | | X | 11 | None |
| City of Sanford | Dependent | | | X | | |
| Sanibel Fire and Rescue District | Lee | | | X | | |
| Lee County | Independent | | X | X | | |
| Sanibel Public Library District | Lee | | | | | |
| City of Sanibel | Independent | | | X | | |
| Santa Fe Soil and Water Conservation District | Columbia | | | | 11 | |
| Columbia County | Independent | | | | X | |
| Santa Rosa Bay Bridge Authority | Santa Rosa | | | | 11 | |
| Santa Rosa County | Independent | | | X | | |
| Santa Rosa County Health Facilities Authority | Santa Rosa | | | | 11 | |
| Santa Rosa County | Dependent | | | | | |
| Santa Rosa County Housing Finance Authority | Santa Rosa | | | | | |
| Santa Rosa County | Dependent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------|-------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Santa Rosa Island Authority | Escambia | | | X | 11 | |
| Escambia County | Dependent | | | | | |
| Sarasota Bay Estuary Program | Manatee, Sarasota | | | X | 11 | |
| Multi | Independent | | | | | |
| Sarasota County Health Facilities Authority | Sarasota | | | | | |
| Sarasota County | Dependent | X | | | X | |
| Sarasota County Law Library | Sarasota | | | X | | |
| Sarasota County | Dependent | | | X | | |
| Sarasota County Mental Health Care District | Sarasota | | | | 11 | |
| Sarasota County | Dependent | X | | | | |
| Sarasota County Mosquito Control District | Sarasota | | | X | 11 | |
| Sarasota County | Dependent | | | | | |
| Sarasota County Public Hospital District | Sarasota | | | X | 11 | |
| Sarasota County | Independent | | | | | |
| Sarasota Housing Authority | Sarasota | | | | 11 | None |
| City of Sarasota | Dependent | | X | X | | |
| Sarasota National Community Development District | Sarasota | | | | 11 | |
| Sarasota County | Independent | | | | X | |
| Sarasota Soil and Water Conservation District | Sarasota | | | X | 11 | |
| Sarasota County | Independent | | | | | |
| Sarasota-Manatee Airport Authority | Manatee, Sarasota | | X | | | None |
| Multi | Independent | | X | X | | |
| Satellite Beach Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Satellite Beach | Dependent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------|-----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Sausalito Bay Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Savanna Lakes Community Development District | Lee | | | | | |
| Lee County | Independent | X | | | | |
| Sawyer's Landing Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | X | | | | |
| Scenic Highway Community Development District | Polk | | | | 11 | |
| City of Haines City | Independent | | | | | |
| Scenic Terrace North Community Development District | Polk | | | | 11 | |
| City of Haines City | Independent | X | | | | |
| Scenic Terrace South Community Development District | Polk | | | | | |
| Town of Lake Hamilton | Independent | X | | | | |
| Schaller Preserve Community Development District | Polk | | | | | |
| Polk County | Independent | X | | | | |
| Seaton Creek Reserve Community Development District | Duval | | | | | |
| City of Jacksonville | Independent | X | | | | |
| Sebastian Inlet Tax District | Brevard, Indian River | | | X | | |
| Multi | Independent | | | | | |
| Sebastian Isles Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | X | | | | |
| Sebastian River Improvement District | Indian River | | | | 11 | |
| Indian River County | Independent | | | | X | |
| Sebring Airport Authority | Highlands | | | X | 11 | |
| City of Sebring | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|---------------------------------------------------------|--------------|----------------------|------------------------|--|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments | |
| Sebring Community Redevelopment Agency | Highlands | | X 11 | |
| City of Sebring | Dependent | | | |
| Sebring Regional Airport and Industrial Park CRA | Highlands | | 11 | |
| Highlands County | Dependent | | | |
| Seminole County Housing Authority | Seminole | | 11 | |
| Seminole County | Independent | | X | |
| Seminole County Industrial Development Authority | Seminole | | X 11 | |
| Seminole County | Dependent | | | |
| Seminole County Port Authority | Seminole | | X 11 | |
| Seminole County | Dependent | | | |
| Seminole Improvement District | Palm Beach | | 11 | |
| Palm Beach County | Independent | | X | |
| Seminole Palms Community Development District | Flagler | | | |
| City of Palm Coast | Independent | X | | |
| Seminole Soil and Water Conservation District | Seminole | | 11 | |
| Seminole County | Independent | | X | |
| Seven Oaks Community Development District | Pasco | | 11 | |
| Pasco County | Independent | | X | |
| Shadowlawn Community Development District | Clay | | | |
| Clay County | Independent | X | | |
| Shawano Water Control District | Palm Beach | | X 11 | |
| Palm Beach County | Independent | | | |
| Shell Point Community Development District | Hillsborough | | 11 | |
| Hillsborough County | Independent | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Sherwood Manor Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Shingle Creek at Bronson Community Development District | Osceola | | | | | |
| Osceola County | Independent | | | | | |
| Shingle Creek Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Siena North Community Development District | Miami-Dade | | | | | |
| Miami-Dade County | Independent | X | | | | |
| Silver Oaks Community Development District | St. Lucie | | | | | |
| St. Lucie County | Independent | X | | | | |
| Silver Palms Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Silver Palms West Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | X | | | | |
| Silverado Community Development District | Pasco | | | | 11 | |
| City of Zephyrhills | Independent | | | | | |
| Silverlake Community Development District | Polk | | | | | |
| City of Lake Alfred | Independent | X | | | | |
| Silverleaf Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Simmons Village North Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | X | | | | |
| Six Mile Creek Community Development District | St. Johns | | | | 11 | Elected |
| St. Johns County | Independent | | | X | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Solid Waste Authority of Palm Beach County | Palm Beach | | | X | 11 | |
| Palm Beach County | Dependent | | | | | |
| Solid Waste Disposal District | Indian River | | | X | 9 | |
| Indian River County | Dependent | | | X | X | |
| Solterra Community Development District | Broward | | | | 11 | |
| City of Sunrise | Independent | X | | | | |
| Solterra Resort Community Development District | Polk | | | | 11 | |
| Polk County | Independent | | | | X | |
| Somerset Bay Community Development District | Hernando | | | | | |
| Hernando County | Independent | X | | | | |
| Somerset Community Development District | Walton | | | | 11 | |
| Walton County | Independent | | | | X | |
| Sonoma Bay Community Development District | Palm Beach | | | | 11 | |
| City of Riviera Beach | Independent | | | | X | |
| South Bay Community Development District (Hillsborough County) | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| South Brevard Recreation Special District | Brevard | | | | | |
| Brevard County | Dependent | X | | | X | |
| South Broward Drainage District | Broward | | | X | | |
| Broward County | Independent | | | X | | |
| South Broward Hospital District | Broward | | X | | 11 | None |
| Broward County | Independent | | X | X | | |
| South Central Regional Wastewater Treatment and Disposal Board | Palm Beach | | | | 11 | |
| Boynton Bch/Delray Bch | Independent | | X | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| South Creek Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | X | |
| South Dade Soil and Water Conservation District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| South Dade Venture Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| South Florida Conservancy District | Hendry, Palm Beach | | X 11 |
| Multi | Independent | | |
| South Florida Regional Transportation Authority | Broward, Miami-Dade, Palm Beach | | X 11 |
| Multi | Independent | | |
| South Florida Water Management District | Broward, Charlotte, Collier, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk, St. Lucie | | X |
| Multi | Independent | | X X |
| South Fork Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| South Fork East Community Development District | Hillsborough | | |
| Hillsborough County | Independent | | X X |
| South Fork III Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | |
| South Indian River Water Control District | Palm Beach | | X 11 |
| Palm Beach County | Independent | | X |
| South Kendall Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------------------|------------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| South Pointe Special Dependent Tax District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| South Seminole and North Orange County Wastewater Transmission Authority | Orange, Seminole | | | X-G | 11 | |
| Multi | Independent | | X | | | |
| South Shore Corporate Park Industrial Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| South Shore Drainage District | Palm Beach | | | X | 11 | |
| Palm Beach County | Independent | | | | | |
| South Trail Fire Protection and Rescue Service District | Lee | | | X | | |
| Lee County | Independent | | X | | | |
| South Village Community Development District | Clay | | | | | |
| Clay County | Independent | X | | | X | |
| South Walton County Mosquito Control District | Walton | | | X | 11 | |
| Walton County | Independent | | | | | |
| South Walton Fire District | Walton | | X-F | | | |
| Walton County | Independent | | | | | |
| Southaven Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | X | |
| Southeast Overtown / Park West Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| City of Miami | Dependent | | | | | |
| Southeast Volusia Hospital District | Volusia | | | X | 10 | |
| Volusia County | Independent | | | X | | |
| Southern Grove Community Development District No. 1 | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------|
| Local Governing Authority | Status | EEs DC SS No Plan | Comments |
| Southwest Florida Water Management District | Charlotte, Citrus, Desoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter | <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | |
| Multi | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Space Florida | Brevard, Duval, Gulf, Okaloosa, Santa Rosa, Walton | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Multi | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> | |
| Spencer Creek Community Development District | Hillsborough | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Hillsborough County | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Spicewood Community Development District | Miami-Dade | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Miami-Dade County | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> | |
| Spring Hill Community Redevelopment Agency | Volusia | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Volusia County / Deland | Dependent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> | |
| Spring Lake Community Development District | Hillsborough | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Hillsborough County | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> | |
| Spring Lake Improvement District | Highlands | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Highlands County | Independent | <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | None |
| Spring Ridge Community Development District | Hernando | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Hernando County | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> | |
| Springfield Community Redevelopment Agency | Bay | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| City of Springfield | Dependent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> | |
| Springhills North Community Development District | Alachua | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Alachua County | Independent | <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Springhills South Community Development District | Alachua | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Alachua County | Independent | <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| St. Armands Special Business Neighborhood Improvement District | Sarasota | | | | 11 | |
| City of Sarasota | Dependent | | | | | |
| St. Augustine Community Redevelopment Agency | St. Johns | | | | 11 | |
| City of St. Augustine | Dependent | | | | X | |
| St. Augustine Lakes Community Development District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | | |
| St. Augustine Port, Waterway and Beach District | St. Johns | | | | | |
| St. Johns County | Independent | X | | | X | |
| St. Augustine-St. Johns County Airport Authority | St. Johns | | | X | 11 | None |
| St. Johns County | Independent | | | X | | |
| St. Johns County Community Redevelopment Agency | St. Johns | | | | 11 | |
| St. Johns County | Dependent | | | | X | |
| St. Johns County Industrial Development Authority | St. Johns | | | X | 11 | |
| St. Johns County | Dependent | | | | | |
| St. Johns Forest Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | X | | | |
| St. Johns Improvement District | Indian River | | | X | | |
| Indian River County | Independent | | X | X | | |
| St. Johns River Water Management District | Alachua, Baker, Bradford, Brevard, Clay, Duval, Flagler, Indian River, Lake, Marion, Nassau, Okeechobee, Orange, Osceola, Putnam, Seminole, St. Johns, Volusia | | | X | 11 | |
| Multi | Independent | | | | | |
| St. Johns Soil and Water Conservation District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| St. Joseph Fire Control District | Gulf | | | X | 11 | |
| Gulf County | Dependent | | | | | |
| St. Lucie County Erosion District | St. Lucie | | | X | 6 | |
| St. Lucie County | Dependent | | | X | | |
| St. Lucie County Fire District | St. Lucie | | X | | 11 | None |
| St. Lucie County | Independent | | | X | | Defined benefit for fire and general employees |
| St. Lucie County Housing Finance Authority | St. Lucie | | | X | 11 | |
| St. Lucie County | Dependent | | | | | |
| St. Lucie County Mosquito Control District | St. Lucie | | | X | | |
| St. Lucie County | Dependent | | | X | | |
| St. Lucie County Sustainability District | St. Lucie | | | | 11 | |
| St. Lucie County | Dependent | | | | | |
| St. Lucie County Water and Sewer District | St. Lucie | | | X | | |
| St. Lucie County | Dependent | | X | X | | |
| St. Lucie Soil and Water Conservation District | St. Lucie | | | X | 11 | |
| St. Lucie County | Independent | | | | | |
| St. Lucie West Services District | St. Lucie | | | | | |
| St. Lucie County | Independent | | X | | | |
| St. Petersburg Community Redevelopment Agency | Pinellas | | | | 11 | |
| City of St. Petersburg | Dependent | | | | X | |
| St. Petersburg Housing Authority | Pinellas | | | | 11 | None |
| City of St. Petersburg | Dependent | | X | X | | |
| State Road 100 Corridor Community Redevelopment Agency | Flagler | | | | | |
| City of Palm Coast | Dependent | X | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|--------------------------------------------------------------------------|--------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| State Road Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Steeplechase Neighborhood Improvement District | Palm Beach | | 11 |
| City Palm Beach Gardens | Dependent | | X |
| Stellar North Community Development District | Miami-Dade | | |
| Miami-Dade County | Independent | X | X |
| Sterling Hill Community Development District | Hernando | | 11 |
| Hernando County | Independent | | X |
| Stevens Plantation Community Development District | Osceola | | 11 |
| City of St. Cloud | Independent | | |
| Stevens Plantation Improvement Project Dependent Special District | Osceola | | 11 |
| City of St. Cloud | Dependent | X | |
| Stillwater Community Development District | St. Johns | | |
| St. Johns County | Independent | X | X |
| Stonebrier Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Stonegate Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| Stonegate Preserve Community Development District | Manatee | | |
| Manatee County | Independent | X | |
| StoneLake Ranch Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Stonewater Community Development District | Lee | | |
| City of Cape Coral | Independent | X | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------------|----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Stoneybrook at Venice Community Development District | Sarasota | | | | 11 | |
| Sarasota County | Independent | | | | X | |
| Stoneybrook Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Stoneybrook North Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | | |
| Stoneybrook South at ChampionsGate Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | | |
| Stoneybrook South Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Stoneybrook West Community Development District | Orange | | | | 11 | |
| City of Winter Garden | Independent | | X | | | |
| Storey Creek Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | | |
| Storey Drive Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | X | | | | |
| Storey Park Community Development District | Orange | | | | 11 | |
| City of Orlando | Independent | | | | | |
| Stuart Crossing Community Development District | Polk | | | | | |
| City of Bartow | Independent | X | | | | |
| Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District | Alachua | | | | | |
| Alachua County | Dependent | X | | | X | |
| Sugarland Drainage District | Glades, Hendry | | | | 11 | |
| Multi | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|-----------------------------------------------------------|--------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Sugarloaf Community Development District | Lake | | |
| City of Minneola | Independent | X | |
| Sugarwood Groves Special District | Hillsborough | | X 11 |
| Hillsborough County | Dependent | | |
| Summer Woods Community Development District | Manatee | | 11 |
| Manatee County | Independent | | X |
| Summerstone Community Development District | Pasco | | |
| Pasco County | Independent | X | X |
| Summerville Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| Summit at Fern Hill Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | |
| Summit View Community Development District | Pasco | | 11 |
| City of Dade City | Independent | | |
| Sumter County Industrial Development Authority | Sumter | | |
| Sumter County | Dependent | X | X |
| Sumter Landing Community Development District | Sumter | | 11 |
| Sumter County | Independent | | X |
| Sumter Soil and Water Conservation District | Sumter | | 11 |
| Sumter County, Bushnell | Independent | | X |
| Sunbridge Stewardship District | Osceola | | 11 |
| Osceola County | Independent | | X |
| Suncoast Community Development District | Pasco | | 11 |
| Pasco County | Independent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions | |
|-------------------------------------------------------|--------------|----------------------|------------------------|--|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments | |
| Tampa Port Authority | Hillsborough | | X 11 | |
| Hillsborough Co/Tampa | Independent | | | |
| Tampa Shores Special Dependent District | Hillsborough | | 11 | |
| Hillsborough County | Dependent | | | |
| Tampa Sports Authority | Hillsborough | | X 11 | |
| Hillsborough County | Independent | X | | |
| Tampa-Hillsborough County Expressway Authority | Hillsborough | | X 11 | |
| Hillsborough County/Tampa | Independent | | | |
| Tapestry Community Development District (New) | Osceola | | 11 | |
| City of Kissimmee | Independent | | X | |
| Tara Community Development District | Manatee | | 11 | |
| Manatee County | Independent | | X | |
| Tara Oaks Community Development District | Lake | | | |
| City of Leesburg | Independent | X | X | |
| Tarawood Special Dependent Tax District | Hillsborough | | X 11 | |
| Hillsborough County | Dependent | | | |
| Tavares Greater Downtown TIF District | Lake | | 11 | |
| City of Tavares | Dependent | X | | |
| Taylor Coastal Water and Sewer District | Taylor | | X 11 | |
| Taylor County | Dependent | X | | |
| Taylor County Development Authority | Taylor | | X 11 | |
| Taylor County | Independent | | | |
| Tern Bay Community Development District | Charlotte | | 11 | |
| Charlotte County | Independent | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|-------------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Terra Bella Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Terracina Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Tesoro Community Development District | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |
| The Children's Trust | Miami-Dade | | | X | | |
| Miami-Dade County | Independent | | X | X | | |
| Thousand Oaks Community Development District | Palm Beach | | | | 11 | |
| City of Riviera Beach | Independent | | | | X | |
| Three Islands Safe Neighborhood District | Broward | | | | 11 | |
| City of Hallandale Beach | Dependent | | | | X | |
| Three Rivers Community Development District | Nassau | | | | 11 | |
| Nassau County | Independent | | | | | |
| Three Rivers Regional Library System | Dixie, Gilchrist, Lafayette, Taylor | | X | X | | |
| Multi | Independent | | X | X | | |
| Tice Fire Protection and Rescue Service District | Lee | | X | X | 8 | |
| Lee County | Independent | | X | X | | |
| Timber Creek Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Timber Creek Southwest Community Development District | Lee | | | | 11 | |
| Lee County | Independent | X | | | | |
| Tindall Hammock Irrigation and Soil Conservation District | Broward | | | | 11 | |
| Broward County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------|------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Tison's Landing Community Development District | Duval | | | | 11 | Elected |
| City of Jacksonville | Independent | | | X | X | |
| Titusville Community Redevelopment Agency | Brevard | | | | 11 | |
| City of Titusville | Dependent | | | | | |
| Titusville-Cocoa Airport District | Brevard | | | X | 11 | |
| Brevard County | Dependent | | | | | |
| Tohopekaliga Water Authority | Osceola | | | | | |
| Osceola County and City of Kissimmee | Independent | | X | X | | |
| Tohoqua Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | | |
| Tolomato Community Development District | Duval, St. Johns | | | | | |
| Duval/St. Johns County | Independent | | X | X | X | |
| Tomoka Community Development District | Flagler | | | | 11 | |
| Flagler County | Independent | | | | X | |
| Tomoka North Community Development District | Volusia | | | | | |
| City of Daytona Beach | Independent | X | | | X | |
| Toscana Isles Community Development District | Sarasota | | | | 11 | |
| City of Venice | Independent | | | | X | |
| Touchstone Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Town Center at Palm Coast Community Development District | Flagler | | | | 11 | |
| Town of Palm Coast | Independent | | | | X | |
| Town of Davie Neighborhood Improvement District | Broward | | | | 11 | |
| Town of Davie | Dependent | | | | x | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Town of Eatonville Community Redevelopment Agency | Orange | | | | 11 | |
| Town of Eatonville | Dependent | | | | | |
| Town of Jupiter Community Redevelopment Agency | Palm Beach | | | | 11 | |
| Town of Jupiter | Dependent | | | | X | |
| Town of Kindred Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Town of Kindred Community Development District II | Osceola | | | | | |
| Osceola County | Independent | | | | | |
| Town of Lake Placid Community Redevelopment Agency | Highlands | | | | 11 | |
| Town of Lake Placid | Dependent | | | | | |
| Town of Marineland Community Redevelopment Agency | Flagler | | | | 11 | |
| Town of Marineland | Dependent | | | | | |
| Towne of Seahaven Community Development District | Bay | | | | 11 | |
| City of Panama City Beach | Independent | | | | X | |
| Towne Park Community Development District | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Towns at Woodsdale Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Tradition Community Development District No. 1 | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |
| Tradition Community Development District No. 10 | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Tradition Community Development District No. 2 | St. Lucie | | | | 11 | |
| St. Lucie County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|---------------------------------------------------------------------|-----------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Treasure Coast Education, Research and Development Authority | St. Lucie | | | | 11 | |
| St. Lucie County | Dependent | | | | | |
| Tree Island Estates Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Treeline Preserve Community Development District | Lee | | | | 11 | |
| City of Fort Myers | Independent | | | | X | |
| Trevesta Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | |
| Tri-County Airport Authority | Holmes, Jackson, Washington | | | | 11 | |
| Multi | Independent | | | | X | |
| Tri-Par Estates Park and Recreation District | Sarasota | | | | 11 | Part-time |
| Sarasota County | Independent | | | X | X | |
| Triple Creek Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Troup-Indiantown Water Control District | Martin | | | | 11 | None |
| Martin County | Independent | | | X | X | |
| Trout Creek Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | X | |
| TSR Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Tuckers Pointe Community Development District | Charlotte | | | | | |
| Charlotte County | Independent | X | | | X | |
| Tupelo Fire Control District | Gulf | | | X | 11 | |
| Gulf County | Dependent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Tupelo Soil and Water Conservation District | Gulf | | | | | |
| Gulf County | Independent | X | | | X | |
| Turnbull Creek Community Development District | St. Johns | | | | 11 | Elected |
| St. Johns County | Independent | | | X | X | |
| Turtle Run Community Development District | Broward | | | | 11 | Elected |
| City of Coral Springs | Independent | | X | X | | |
| Twelve Oaks Special District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Twin Creeks North Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | | |
| Twin Lakes Water Control District | Broward | | | X | 11 | |
| City of West Park | Dependent | | | | | |
| Twisted Oaks Pointe Community Development District | Sumter | | | | | |
| City of Wildwood | Independent | X | | | | |
| Two Creeks Community Development District | Clay | | | | 11 | |
| Clay County | Independent | | | | X | |
| Two Lakes Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | | |
| Two Rivers East Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Two Rivers North Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Two Rivers West Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|--------------------------------------------------------|--------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Urban Orlando Community Development District | Orange | | 11 |
| City of Orlando | Independent | X | |
| Utopia of Marion Community Development District | Marion | | 11 |
| Marion County | Independent | | X |
| Valencia Acres Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| Valencia Water Control District | Orange | | |
| Orange County | Independent | X | X |
| Valparaiso Cable Authority | Okaloosa | | 11 |
| City of Valparaiso | Dependent | | X |
| Valrico Manor Special Dependent Tax District | Hillsborough | | X 11 |
| Hillsborough County | Dependent | | |
| Varrea South Community Development District | Hillsborough | | |
| City of Plant City | Independent | X | X |
| Vasari Community Development District | Lee | | 11 |
| City of Bonita Springs | Independent | | X |
| V-Dana Community Development District | Lee | | 11 |
| Lee County | Independent | X | |
| Venetian Community Development District | Sarasota | | |
| City of Venice | Independent | X | X |
| Venetian Isles Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |
| Venetian Parc Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Venice Housing Authority | Sarasota | | | X | 11 | None |
| City of Venice | Dependent | | | X | | |
| Ventana Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | | |
| Veranda Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | No employees |
| Veranda Community Development District II | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | | |
| Verandah East Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Verandah West Community Development District | Lee | | | | 11 | |
| Lee County | Independent | | | | X | |
| Verandahs Community Development District, The | Pasco | | | | | |
| Pasco County | Independent | X | | | X | |
| Verano 1 Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Verano 2 Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Verano 3 Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Verano 4 Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Verano 5 Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Verano Center Community Development District | St. Lucie | | | | 11 | |
| City of Port St. Lucie | Independent | | | | X | |
| Vero Lakes Water Control District | Indian River | | | | 11 | |
| Indian River County | Independent | | | | X | |
| Verona Walk Community Development District | Collier | | | | | |
| Collier County | Independent | X | | | X | |
| Viera East Community Development District | Brevard | | | | 11 | |
| Brevard County | Independent | | | | X | |
| Viera Stewardship District | Brevard | | | | 11 | |
| Brevard County | Independent | | | | | |
| Vilano Beach Street Lighting District | St. Johns | | | X | 11 | |
| St. Johns County | Dependent | | | | | |
| Villa Portofino East Community Development District | Miami-Dade | | | | 11 | |
| City of Homestead | Independent | | | | X | |
| Villa Portofino West Community Development District | Miami-Dade | | | | 11 | |
| Miami-Dade County | Independent | | | | X | |
| Village at Gulfstream Park Community Development District, The | Broward | | | | 11 | |
| City of Hallandale Beach | Independent | | | | X | |
| Village Center Community Development District | Lake | | | | 11 | |
| Town of Lady Lake | Independent | | | | X | |
| Village Community Development District No. 1 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | |
| Village Community Development District No. 10 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | |

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| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Village Community Development District No. 11 | Lake | | | | 11 | |
| City of Fruitland Park | Independent | | | | | |
| Village Community Development District No. 12 | Sumter | | | | 11 | |
| City of Wildwood | Independent | | | | | |
| Village Community Development District No. 13 | Sumter | | | | 11 | |
| City of Wildwood | Independent | | | | | |
| Village Community Development District No. 14 | Lake | | | | 11 | |
| City of Leesburg | Independent | X | | | | |
| Village Community Development District No. 2 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | |
| Village Community Development District No. 3 | Sumter | | | | 11 | |
| Sumter County | Independent | | X | | | |
| Village Community Development District No. 4 | Marion | | | | 11 | |
| Marion County | Independent | | X | | | |
| Village Community Development District No. 5 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | | |
| Village Community Development District No. 6 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | No employees |
| Village Community Development District No. 7 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | |
| Village Community Development District No. 8 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | |
| Village Community Development District No. 9 | Sumter | | | | 11 | |
| Sumter County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

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

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------|------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Volusia County Industrial Development Authority | Volusia | | | | 11 | |
| Volusia County | Dependent | | | | X | |
| Volusia County Unified Fire District | Volusia | | | | 11 | |
| Volusia County | Dependent | | | | X | |
| Volusia Growth Management Commission | Volusia | | | | 11 | |
| Volusia County | Dependent | | | | X | |
| Volusia Soil and Water Conservation District | Volusia | | | X | 11 | |
| Volusia County | Independent | | | | | |
| W192 Development Authority | Osceola | | | | 11 | |
| Osceola County | Dependent | | | | | |
| Wakulla County Industrial Development Authority (2016) | Wakulla | | | | 11 | |
| Wakulla County | Dependent | | | | | |
| Wakulla Soil and Water Conservation District | Wakulla | | | | | |
| Wakulla County | Independent | X | | | X | |
| Walden Lake Community Association Local Government NID | Hillsborough | | | | 11 | |
| City of Plant City | Dependent | | | | X | |
| Walkabout Community Development District | Brevard | | | | 11 | |
| Brevard County | Independent | | | | X | |
| Walkers Green Community Development District | Volusia | | | | 11 | |
| City of Daytona Beach | Independent | X | | | | |
| Walnut Creek Community Development District | Broward | | | | 11 | |
| City of Pembroke Pines | Independent | | | | X | |
| Walton / Okaloosa / Santa Rosa Regional Utility Authority | Okaloosa, Santa Rosa, Walton | | | | 11 | |
| Multi | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|-----------------------------------------------------------------------|-----------------------|-------------------|------------------------|
| Local Governing Authority | Status | EEs DC SS No Plan | Comments |
| Water Cooperative of Central Florida | Orange, Osceola, Polk | | |
| Multi | Independent | X | No employees |
| Water Street Tampa Improvement District | Hillsborough | | 11 |
| Hillsborough County and City of Tampa | Independent | | |
| Waterchase Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Waterford Community Development District | Hernando | | |
| Hernando County | Independent | X | |
| Waterford Estates Community Development District | Charlotte | | 11 |
| Charlotte County | Independent | | X |
| Waterford Landing Community Development District | Lee | | 11 |
| City of Fort Myers | Independent | | X |
| Waterford Special Dependent District | Hillsborough | | 11 |
| Hillsborough County | Dependent | | X |
| WaterGrass Community Development District I | Pasco | | 11 |
| Pasco County | Independent | | X |
| WaterGrass Community Development District II | Pasco | | 11 |
| Pasco County | Independent | | X |
| Waterleaf Community Development District (Hillsborough County) | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Waterlefe Community Development District (Manatee County) | Manatee | | 11 |
| Manatee County | Independent | | X |
| Water's Edge Community Development District (Manatee County) | Manatee | | 11 |
| Manatee County | Independent | | X |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|------------------------------------------------------------------|-----------------------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Waters Edge Community Development District (Pasco County) | Pasco | | 11 |
| Pasco County | Independent | | X |
| Waterset Central Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| | | | No employees |
| Waterset North Community Development District | Hillsborough | | 11 |
| Hillsborough County | Independent | | X |
| Waterset South Community Development District | Hillsborough | | |
| Hillsborough County | Independent | X | |
| Waterstone Community Development District | St. Lucie | | 11 |
| St. Lucie County | Independent | | X |
| Wauchula Community Redevelopment Agency | Hardee | | 11 |
| City of Wauchula | Dependent | | X |
| Weiberg Road Community Development District | Polk | | |
| Town of Dundee | Independent | X | |
| Wellness Ridge Community Development District | Lake | | |
| City of Clermont | Independent | X | |
| Wentworth Estates Community Development District | Collier | | |
| Collier County | Independent | X | X |
| Wesbridge Community Development District | Pasco | | 11 |
| Pasco County | Independent | | |
| West Atlantic Avenue Neighborhood Improvement District | Palm Beach | | 11 |
| City of Delray Beach | Dependent | | |
| West Coast Inland Navigation District | Charlotte, Lee, Manatee, Sarasota | | X 11 |
| Multi | Independent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------|--------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| West Lakeland Water Control District | Polk | | | | 11 | |
| Polk County | Independent | | | | X | |
| West Manatee Fire and Rescue District | Manatee | | X-F | X | 11 | |
| Manatee County | Independent | | X | | | |
| West Orange Healthcare District | Orange | | | | 11 | |
| Orange County | Independent | | X | X | | |
| West Palm Beach Community Redevelopment Agency | Palm Beach | | | | | |
| City of West Palm Beach | Dependent | | | | X | |
| West Palm Beach Downtown Development Authority | Palm Beach | | | | 4 | |
| City of West Palm Beach | Independent | | | | | |
| West Palm Beach Golf Commission | Palm Beach | | | | 11 | |
| City of West Palm Beach | Dependent | | | | | |
| West Palm Beach Housing Authority | Palm Beach | | | | | None |
| City of West Palm Beach | Dependent | | X | X | | |
| West Perrine Community Redevelopment Agency | Miami-Dade | | | | 11 | |
| Miami-Dade County | Dependent | | | | X | |
| West Port Community Development District | Charlotte | | | | | |
| Charlotte County | Independent | | | | | |
| West Villages Improvement District | Sarasota | | | | | |
| Sarasota Co./North Port | Independent | X | | | X | |
| West Volusia Hospital Authority | Volusia | | | X | 11 | |
| Volusia County | Independent | | | | | |
| Westchase Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No DB FRS Other | SS Coverage Exclusions |
|------------------------------------------------------------------|------------------------------|----------------------|------------------------|
| Local Governing Authority | Status | No EEs DC SS No Plan | Comments |
| Westchester Special Dependent District | Hillsborough | | 11 |
| Hillsborough County | Dependent | | X |
| Westgate / Belvedere Homes Community Redevelopment Agency | Palm Beach | | X 11 |
| Palm Beach County | Dependent | | |
| Westridge Community Development District | Polk | | 11 |
| Polk County | Independent | | X |
| Westside Community Development District | Osceola | | 11 |
| Osceola County | Independent | | X |
| Westside Haines City Community Development District | Polk | | 11 |
| Polk County | Independent | X | |
| Westview North Community Development District | Miami-Dade | | 11 |
| Miami-Dade County | Independent | X | |
| Westwood / OCC Community Development District | Orange | | 11 |
| Orange County | Independent | X | X |
| Westwood of Pasco Community Development District | Pasco | | |
| Pasco County | Independent | X | |
| Whispering Pines Community Development District | Pasco | | |
| Pasco County | Independent | X | |
| WildBlue Community Development District | Lee | | 11 |
| Lee County | Independent | | |
| Wilderness Coast Public Libraries | Franklin, Jefferson, Wakulla | | X |
| Multi | Independent | | |
| Wildwood Community Redevelopment Agency | Sumter | | X 11 |
| City of Wildwood | Dependent | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|-------------------------------------------------------------|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Wildwood Utility Dependent District | Sumter | | | | | |
| City of Wildwood | Dependent | X | | | X | |
| Wilford Preserve Community Development District | Clay | | | | 11 | |
| Clay County | Independent | | | | | |
| Williams Community Development District Number Five | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williams Community Development District Number Four | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williams Community Development District Number One | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williams Community Development District Number Seven | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williams Community Development District Number Six | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williams Community Development District Number Three | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williams Community Development District Number Two | Polk | | | | 11 | |
| City of Lakeland | Independent | | | | X | |
| Williston Community Redevelopment Agency | Levy | | | | 11 | |
| City of Williston | Dependent | | | | X | |
| Willow Creek Community Development District | Brevard | | | | 11 | |
| City of Titusville | Independent | | | | x | |
| Willow Hammock Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Willow Walk Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | X | No employees |
| Willows Community Development District | Manatee | | | | 11 | |
| Manatee County | Independent | | | | | |
| Wilton Drive Improvement District | Broward | | | | 11 | |
| City of Wilton Manors | Dependent | | | | | |
| Wind Meadows South Community Development District | Polk | | | | 11 | |
| City of Bartow | Independent | X | | | | |
| Windemere Special Dependent District | Hillsborough | | | X | 11 | |
| Hillsborough County | Dependent | | | | | |
| Windemere / Tree Gardens Safe Neighborhood Improvement District | Broward | | | | 11 | |
| City of Lauderhill | Dependent | | | | X | |
| Windemere Water and Navigation Control District | Orange | | | X | | |
| Orange County | Dependent | | | | | |
| Winding Cypress Community Development District | Collier | | | | 11 | Elected |
| Collier County | Independent | | | X | | |
| Windsor at Westside Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | No employees |
| Windward at Lakewood Ranch Community Development District | Sarasota | | | | | |
| Sarasota County | Independent | X | | | X | |
| Windward Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Winston Trails Community Development District (East) | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|------------------------------------------------------------------------------|----------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Winter Garden Community Redevelopment Agency | Orange | | | | 11 | |
| City of Winter Garden | Dependent | | | | X | |
| Winter Garden Village at Fowler Groves Community Development District | Orange | | | | 11 | |
| City of Winter Garden | Independent | | | | X | |
| Winter Haven Housing Authority | Polk | | | | 11 | None |
| City of Winter Haven | Dependent | | | X | | |
| Winter Park Community Redevelopment Agency | Orange | | | | 11 | |
| City of Winter Park | Dependent | | | | | |
| Winter Park Housing Authority | Orange | | | | 11 | None |
| City of Winter Park | Dependent | | X | X | | |
| Wiregrass Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | X | |
| Wiregrass II Community Development District | Pasco | | | | 11 | |
| Pasco County | Independent | | | | | |
| Withlacoochee Regional Water Supply Authority | Citrus, Hernando, Marion, Sumter | | | | 11 | |
| Multi | Independent | | | | X | |
| Woodcreek Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | | |
| Woodland Ranch Estates Community Development District | Polk | | | | | |
| Town of Dundee | Independent | X | | | | |
| Woodlands Community Development District, The | Sarasota | | | | 11 | |
| City of North Port | Independent | | | | | |
| World Commerce Community Development District | St. Johns | | | | 11 | |
| St. Johns County | Independent | | | | X | |

APPENDIX K - Inventory of Special Districts - 9/30/2022

| District's Name | County(ies) | No | DB | FRS | Other | SS Coverage Exclusions |
|----------------------------------------------------------|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority | Status | EEs | DC | SS | No Plan | Comments |
| Wyndam Park Community Development District | Palm Beach | | | | 11 | |
| Palm Beach County | Independent | | | | X | |
| Wynfield Lakes Community Development District | Duval | | | | | |
| City of Jacksonville | Independent | X | | | X | |
| Wynmere East Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Wynmere West Community Development District | Hillsborough | | | | 11 | |
| Hillsborough County | Independent | | | | X | |
| Wynwood Business Improvement District | Miami-Dade | | | | | General |
| City of Miami | Dependent | | | X | | |
| Xentury City Community Development District | Osceola | | | | 11 | |
| Osceola County | Independent | | | | X | |
| Yarborough Lane Community Development District | Polk | | | | | |
| Polk County | Independent | X | | | | |
| Yellow River Soil and Water Conservation District | Okaloosa | | | | 11 | |
| Okaloosa County | Independent | | | | X | |
| Zephyr Lakes Community Development District | Pasco | | | | 11 | |
| City of Zephyrhills | Independent | | | | X | |
| Zephyr Ridge Community Development District | Pasco | | | | | |
| Pasco County | Independent | X | | | X | |
| Zephyrhills Community Redevelopment Agency | Pasco | | | | 11 | |
| City of Zephyrhills | Dependent | | | | X | |
| Total Special Districts: | 1,899 | | | | | |

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, 2022, the department reviewed 174 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, 2022, and that are still in a “not state accepted” status as of Sept. 30, 2022:

| Sponsor | Plan Type |
|-----------------------|-------------------|
| City of Pompano Beach | General employees |

When a plan is found to be “not state accepted,” the department communicates the issues to be resolved and follows up with the plan at regular intervals to ensure that the responsible parties are aware of the review status. The department works with the plan and sponsor to facilitate appropriate responses or corrections to the actuarial reports. 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.