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**Ron DeSantis, Governor**  
Pedro Allende, Secretary

December 19, 2023

The Honorable Kathleen Passidomo, President  
Florida Senate  
Suite 409, Capitol  
404 S. Monroe St.  
Tallahassee, FL 32399-1100

The Honorable Paul Renner, Speaker  
The Florida House of Representatives  
Suite 420, Capitol  
402 S. Monroe St.  
Tallahassee, FL 32399-1300

Dear President Passidomo and Speaker Renner:

The Florida Department of Management Services (DMS) is pleased to submit the 2023 Florida Local Government Retirement Systems Annual Report, as required by Section 112.665(1)(d), Florida Statutes.

If you have any questions concerning the contents of this report, please contact the DMS Legislative Affairs Office.

Sincerely,

Kathy Gould  
State Retirement Director

KG/kb

Enclosure

cc: Pedro Allende, DMS Secretary  
John Schrader, DMS Chief of Staff  
Jeff Ivey, DMS Director of Legislative Affairs  
Katie Parrish, DMS Deputy Secretary of Workforce Operations

# Florida Local Government Retirement Systems 2023 Annual Report



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## I. INTRODUCTION

### A. BACKGROUND

Section 112.665(1)(d), Florida Statutes, provides that the Department of Management Services (DMS) shall:

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

The DMS Division of Retirement, Bureau of Local Retirement Systems issues this annual report. This is the 43<sup>rd</sup> annual report published since the local government retirement system review function was established in 1981, pursuant to section 112.63, Florida Statutes, to ensure that local government retirement plans are funded on an actuarially sound basis.

The bureau monitors and oversees 489 local government defined benefit retirement plans, sponsored by municipalities, special districts and school boards (early retirement programs), for actuarially sound funding (127 of which are closed to new members or have frozen benefit accruals). In aggregate, the plans provide retirement, death, and/or disability benefits to 103,838 retirees, beneficiaries, Deferred Retirement Option Plan (DROP) participants and vested terminated participants. There are 89,800 active employees in municipal and special district defined benefit retirement plans. There are no active employees enrolled in school board early retirement programs. As of Sept. 30, 2023, total plan assets were valued at approximately \$45.72 billion for municipalities and special districts and at \$60.97 million for the school board early retirement programs.

The bureau's responsibilities, in addition to publishing this annual report, include the following:

- Review and comment on actuarial valuations, impact statements, and reports submitted by local governments, special districts, and school boards, in accordance with part VII of Chapter 112, Florida Statutes.
- Determine if actuarial reports are timely, complete, accurate, and based on reasonable assumptions.
- Gather and catalog data to maintain a computerized data information system on all local retirement systems.
- Receive additional actuarial disclosures required by section 112.664(1), Florida Statutes.
- Cooperate with local retirement systems on matters of mutual concern and provide technical assistance.
- Provide a fact sheet for each local government defined benefit pension plan, which shall be posted on the DMS website.

- Issue a report to the Special District Accountability Program in the Department of Commerce regarding special district pension plans and their compliance with the local government and state-administered retirement provisions, as required by section 112.665(1)(f), Florida Statutes.
- Receive a comprehensive report by Dec. 15 of each odd-numbered year from each retirement system or plan under section 112.662(4), Florida Statutes. The report must detail and review governance policies on decision-making and adherence to fiduciary standards, including exercise of shareholder rights.
- Issue a report by Jan. 15 of each odd-numbered year to the Governor, Attorney General, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives summarizing the comprehensive reports on governance policies and fiduciary standards received under section 112.662(4), Florida Statutes. In addition, the report must identify relevant trends. Incidents of non-compliance shall be reported to the Attorney General.
- Adopt reasonable rules to administer the provisions of Chapter 112, Part VII, Florida Statutes.

## B. SCOPE OF REPORT

In compliance with section 112.665, Florida Statutes, this report:

1. Details the Division of Retirement's oversight of the provisions of Chapter 112, Part VII, Florida Statutes.
2. Highlights the status of local government retirement systems.
3. Provides the inventories and retirement options of municipalities, special districts, and school boards, in addition to providing data from the bureau's computerized information system.
4. Presents information collected with respect to section 112.664(1), Florida Statutes.

## C. EXECUTIVE SUMMARY

### Status of Local Government Retirement Systems

The monitored defined benefit plans are sponsored by 244 local governments (many local governments sponsor plans for more than one employee group) and six school boards. The following charts provide data on the number of plans, employees, retirees, and financial resources for local government plans and school board plans overseen by the bureau.

#### Municipal and Special District Defined Benefit Retirement Plan As of Sept. 30, 2023

|  |                  |
|--|------------------|
| Number of Municipalities   | 200              |
| Number of Special Districts  | 44               |
| Number of Plans  | 483              |
| Total Assets (Market Value)  | \$45,715,503,390 |
| Number of Active Employees   | 89,800           |
| Number of Retirees, Beneficiaries, DROP<br>and Vested Terminated Participants <sup>1</sup> | 102,485          |
| Annual Retiree and Vested Terminated Participants Payroll                                  | \$3,463,476,565  |
| Average Annual Pension   | \$33,795         |
| Sponsor Payroll  | \$6,759,703,734  |
| Annual Required Contribution <sup>2</sup>  | \$2,302,262,480  |
| As Percent of Payroll <sup>3</sup>   | 34.06%           |

<sup>1</sup> Some pension systems purchase annuities from insurance companies at the time of an employee's retirement. Following retirement, these individuals are not reported to the bureau.

<sup>2</sup> Depending on the individual retirement system, all or some of the annual contributions could be borne by the local government sponsor, the employees or other sources (such as state disbursements through Chapter 175 or Chapter 185, Florida Statutes, for eligible firefighter and police pension plans).

<sup>3</sup> This percentage is calculated by dividing the aggregate Annual Required Contributions by the aggregate Sponsor Payrolls for all plans. The percentage of payroll actually contributed may be higher than the reported amount. This may be attributed to several contribution practices: the total required annual contribution is not normally paid in a lump sum at the beginning of a plan year, so an interest factor must be applied; sponsors often contribute the amount determined by multiplying the contribution rate and the applicable payroll; the contributions to a firefighter or police pension plan from state revenues may exceed the required annual contribution; or a plan sponsor may elect to pay in excess of the minimum requirement.

**School Board Early Retirement Programs  
as of Sept. 30, 2023**

|  |              |
|--|--------------|
| Number of Reporting Programs   | 6            |
| Total Assets (Market Value)  | \$60,968,130 |
| Number of Active Employees <sup>4</sup>                                | 0            |
| Number of Retirees, Beneficiaries<br>and Vested Terminees <sup>1</sup> | 1,353        |
| Annual Retiree and Vested Terminated Participants Payroll              | \$8,301,676  |
| Average Annual Pension   | \$6,136      |
| Sponsor Payroll  | \$0          |
| Annual Required Contribution <sup>2</sup>                              | \$3,691,619  |
| As Percent of Payroll <sup>3</sup>                                     | N/A          |

<sup>1-3</sup> See page 4.

<sup>4</sup> The benefits provided by the school boards early retirement programs are available only to employees who reach age 50 and complete 25 years of service and who are not eligible for normal retirement. Several school boards further limit the age and service requirements. Included in the total amount reported are employees who currently fail, or in the future may fail, to satisfy benefit eligibility requirements. The actuarial valuation process determines the liability and cost for the employees who are, or who become, eligible for the benefit from among each applicable board's total employee population.

Florida's local government retirement plans experience varied in 2023. The number of active employees in municipal and special district defined benefit plans increased by 4.44%, and the number of retirees, beneficiaries, DROP participants, and vested terminated participants increased by 2.38%. Covered employees' payroll increased by 4.34%, and contributions made to those retirement plans increased by 9.65%. The average annual retiree pension for municipal and special district retirement plans is \$33,795. Aggregate asset values for those retirement plans decreased by 14.02% to \$45.72 billion.

Florida's school boards' early retirement programs experience also varied in 2023. There were no active employees and school board early retirement plan retirees and vested terminated participants decreased by 2.38%. The average annual retiree supplemental pension is now \$6,136. Aggregate asset values for school board plans decreased by 9.44%.

A total of 362 municipal and special district pension plans offer participants a DROP plan.

### **Data Collection**

The Data Collection section includes information on defined benefit pension plan finances, benefits, asset market value, active employee and retired membership, funding methods and assumptions, and funding ratios. This section also includes municipal, special district, and school board retirement plan inventories.

**II. STATUS OF LOCAL GOVERNMENT RETIREMENT SYSTEMS  
A. LOCAL GOVERNMENT RETIREMENT SYSTEM GROWTH**

The charts below compare to prior year the financial resources of local government retirement systems (including special districts) and school board early retirement programs with the number of current and former employees affected by such systems.

**1. Municipal and Special District Defined Benefit Pension Plans  
As of Sept. 30, 2023**

|   | <u>2022</u>      | <u>2023</u>      | <u>Change</u> |
|---|------------------|------------------|---------------|
| Covered Employees   |                  |                  |               |
| Payroll   | \$6,478,442,586  | \$6,759,703,734  | +4.34%        |
| Number of Active  |                  |                  |               |
| Employees   | 85,981           | 89,800           | +4.44%        |
| Retirees, Beneficiaries,<br>DROP Participants and<br>Vested Terminees | 100,100          | 102,485          | +2.38%        |
| Assets (Market Value)   | \$53,167,706,343 | \$45,715,503,390 | -14.02%       |
| Annual Contributions  | \$2,099,715,150  | \$2,302,262,480  | +9.65%        |

**2. School Board Early Retirement Programs  
As of Sept. 30, 2023**

|   | <u>2022</u>  | <u>2023</u>  | <u>Change</u> |
|---|--------------|--------------|---------------|
| Covered Employees                               |              |              |               |
| Payroll   | \$0          | \$0          | 0.00%         |
| Number of Active                                |              |              |               |
| Employees                                       | 0            | 0            | 0.00%         |
| Retirees, Beneficiaries and<br>Vested Terminees | 1,386        | 1,353        | -2.38%        |
| Assets (Market Value)                           | \$67,324,540 | \$60,968,130 | -9.44%        |
| Annual Contributions                            | \$3,224,447  | \$3,691,619  | +14.49%       |

## B. NON-COMPLIANT PLANS

Section 112.63(2), Florida Statutes, requires that each plan have an actuarial valuation performed at least once every three years and that each plan must submit a copy of its valuation to DMS within 60 days of receipt from the plan actuary. Some plans have valuations prepared annually. As required by section 112.63(4), Florida Statutes, DMS reviews and comments on each plan's actuarial valuations. The actuarial data presented in this report have been compiled from the most recent actuarial valuation reports submitted to the bureau. If DMS finds that the actuarial reports are not complete, accurate, or based on reasonable assumptions, or finds that the actuarial reports otherwise materially fail to satisfy the statutory requirements, or if DMS requires additional material information to complete its review, DMS will request 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, DMS may take action to encourage compliance. DMS considers a "reasonable period of time" to be within 60 days.

Following is a list of plans that were found to have been "not state accepted" for compliance with applicable statute and rule prior to Aug. 1, 2023, and that are still "not state accepted" as of Sept. 30, 2023:

| <b><u>Sponsor</u></b> | <b><u>Plan Type</u></b> |
|-----------------------|-------------------------|
| City of Doral         | Elected Officials       |

When a plan is found to be "not state accepted," DMS informs that plan of the issues to be resolved and maintains communication at regular intervals. DMS works with the plan and sponsor to facilitate appropriate responses or corrections to the actuarial reports. Consequently, the list of non-compliant plans often changes. DMS maintains a list of "not state accepted" plans on its website that is updated quarterly. Please refer to the DMS website for the most up-to-date version of this list:

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

## C. CHAPTER 112.664, LAWS OF FLORIDA ACTUARIAL DISCLOSURES

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

- Within 60 days of receipt of actuarial valuations, each plan (excluding FRS) must prepare and electronically submit in a prescribed format the following disclosures to DMS:
  - A. Annual financial statements prepared under Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68, using mortality tables used in either of the two most recently published actuarial valuations of the FRS, with appropriate adjustments for mortality improvements and plan demographics.
  - B. Annual financial statements on the same basis as in A, but using a rate-of-return assumption 200 basis points below the plan's assumed rate.
  - C. The months or years for which the current market value of assets will sustain the payment of expected retirement benefits as determined in the plan's last valuation and under A and B.
  - D. The recommended contribution to the plan as a dollar amount and percentage of payroll under the plan's last valuation and under A and B above.
- Each defined benefit retirement plan and plan sponsor (excluding FRS) must do the following:
  - A. Provide the disclosures required by this section and the funded ratio of the plan, as determined in the last actuarial valuation report, on any website containing plan sponsor budget information or plan actuarial or performance information.
  - B. Provide the following on its website:
    1. The plan's most recent financial statements and actuarial valuation, including a link to DMS's actuarial summary fact sheet for the plan.
    2. A side-by-side comparison, for the previous five years, of the plan's assumed and actual rates of return and asset allocations in the plan's investment portfolio.
    3. Any charts or graphs of the data provided in 1 or 2, as prescribed by DMS.
- Section 112.664, Florida Statutes, specifies the timeline, penalty, and procedures for determining non-compliance.
- DMS is required to include the disclosed information in this section on its actuarial plan summary fact sheets.
- A summary of that data is included in this report as Appendix H.

## **D. IMPLEMENTATION OF CHAPTER 2023-28, LAWS OF FLORIDA (HOUSE BILL 3)**

House Bill 3, entitled “Government and Corporate Activism,” was signed into law (Chapter 2023-28, Laws of Florida) on May 2, 2023, and published in section 112.662, Florida Statutes. The law requires local government retirement plans to use only pecuniary factors (i.e., factors expected to have a material effect on investment risk or return) rather than social, political, or ideological factors when deciding to invest plan assets and specifies that the interests of participants and beneficiaries may not be subordinated to other objectives.

By Dec. 15, 2023, and each odd-numbered year thereafter, section 112.662(4), Florida Statutes, requires each retirement system or plan to submit a comprehensive report on governance policies concerning vote decisions and adherence to fiduciary standards, including the exercise of shareholder rights.

By Jan. 15, 2024, and each even-numbered year thereafter, the department shall submit a report summarizing these comprehensive reports to the Governor, Attorney General, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives, and identify relevant trends. Incidents of noncompliance shall be reported to the Attorney General.

### III. DATA COLLECTION

|                   |   |
|-------------------|---|
| Appendix A .....  | Financial/Contribution Data                                   |
| Appendix B .....  | Benefit Data  |
| Appendix B2 ..... | Added Benefit Data  |
| Appendix C .....  | Market Value of Assets  |
| Appendix D .....  | Funding Progress FASB 35 Basis                                |
| Appendix E .....  | Actuarial Data  |
| Appendix F .....  | Population Data   |
| Appendix G .....  | Funding Progress GASB Basis                                   |
| Appendix H .....  | Chapter 112.664(1) Summary                                    |
| Appendix I .....  | Inventory of School Board Early Retirement Programs           |
| Appendix J .....  | Inventory of Municipalities - Retirement Systems Inventory    |
| Appendix K .....  | Inventory of Special Districts - Retirement Systems Inventory |

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Note:

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

# APPENDIX A

## FINANCIAL/CONTRIBUTION DATA

Appendix A 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"><li>• G = General Employees only</li><li>• P = Police Officers only</li><li>• F = Firefighters only</li><li>• PF = Police Officers and Firefighters only</li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers only</li><li>• GF = General Employees and Firefighters only</li><li>• GS = General and Sanitation Employees only</li><li>• HIS = Health Insurance Subsidy</li><li>• LG = Lifeguards</li><li>• CO = Correctional Officers only</li><li>• ERP = Early Retirement Program</li></ul> |
| Valuation Date      | The month/day/year on which the financial data in the actuarial valuation is based.   |
| Total Market Assets | The market value of assets, including DROP accounts.  |
| UAAL                | Amount of the Unfunded Actuarial Accrued Liability (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 the 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 is not yet 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 the fiscal year or the budget year.   |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-----------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| ALACHUA COUNTY LIBRARY      | G          | 10/01/2022        | 27,659,517                | 6,465,863  | 1,091,808            | 2,410,670          | 180,746        | 16.6          | 532,643      | 48.8        | 713,389      | 65.3        | 4.0         | 63.5        | 0.0          | 10/01/2022             | 10/01/2022           |
| ALACHUA COUNTY SCHOOL BOARD | ERP        | 07/01/2022        | 5,123,839                 | 1,755,904  | 0                    | 706,716            | 11,363         | 0.0           | 885,286      | 0.0         | 896,649      | 0.0         | 0.0         | 0.0         | 0.0          | 07/01/2022             | 07/01/2022           |
| ALTAMONTE SPRINGS           | G          | 10/01/2022        | 37,485,513                | -2,165,102 | 14,206,347           | 1,093,466          | 1,697,138      | 12.0          | 0            | 0.0         | 1,697,138    | 12.0        | 1.0         | 11.3        | 0.0          | 10/01/2022             | 10/01/2022           |
| ALTAMONTE SPRINGS           | P          | 10/01/2022        | 33,567,936                | 11,021,191 | 6,231,604            | 920,691            | 936,719        | 15.0          | 1,628,130    | 26.1        | 2,564,849    | 41.2        | 1.0         | 33.5        | 6.1          | 10/01/2022             | 10/01/2022           |
| APOPKA                      | F          | 10/01/2022        | 46,932,329                | 9,051,884  | 8,017,573            | 2,594,954          | 2,538,649      | 31.7          | 863,862      | 10.8        | 3,402,511    | 42.4        | 9.3         | 26.5        | 5.0          | 10/01/2023             | 10/01/2023           |
| APOPKA                      | G          | 10/01/2022        | 56,273,788                | 5,700,429  | 13,021,136           | 4,141,628          | 1,947,451      | 15.0          | 707,748      | 5.4         | 2,655,199    | 20.4        | 4.9         | 14.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| APOPKA                      | P          | 10/01/2022        | 62,435,779                | 4,269,745  | 6,627,363            | 3,686,512          | 2,513,959      | 37.9          | 400,780      | 6.1         | 2,914,739    | 44.0        | 9.0         | 25.7        | 8.4          | 10/01/2023             | 10/01/2023           |
| ARCADIA                     | G          | 01/01/2023        | 4,428,351                 | 443,787    | 1,814,634            | 301,266            | 351,428        | 19.4          | 73,471       | 4.1         | 424,899      | 23.4        | 5.0         | 19.5        | 0.0          | 01/01/2023             | 01/01/2023           |
| ARCADIA                     | PF         | 10/01/2022        | 9,758,320                 | 1,194,920  | 840,888              | 709,056            | 198,849        | 23.7          | 122,830      | 14.6        | 321,679      | 38.3        | 5.0         | 22.1        | 12.4         | 10/01/2023             | 10/01/2023           |
| ATLANTIC BEACH              | G          | 10/01/2022        | 22,047,291                | 899,238    | 1,288,509            | 1,758,544          | 259,747        | 20.2          | 139,850      | 10.9        | 399,597      | 31.0        | 6.0         | 27.3        | 0.0          | 10/01/2023             | 10/01/2023           |
| ATLANTIC BEACH              | P          | 10/01/2022        | 14,344,281                | 866,821    | 2,151,705            | 722,418            | 468,432        | 21.8          | 103,565      | 4.8         | 571,997      | 26.6        | 8.0         | 13.5        | 6.4          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 8,028,188                 | 2,069,020  | 1,196,578            | 722,048            | 283,471        | 23.7          | 212,555      | 17.8        | 496,026      | 41.5        | 9.1         | 23.8        | 10.0         | 10/01/2023             | 10/01/2023           |
| AUBURNDALE                  | G          | 10/01/2022        | 21,581,298                | 4,448,261  | 1,031,509            | 2,128,884          | 167,373        | 16.2          | 967,158      | 93.8        | 1,134,531    | 110.0       | 2.0         | 120.2       | 0.0          | 10/01/2023             | 10/01/2023           |
| AUBURNDALE                  | P          | 10/01/2022        | 14,244,219                | 1,471,383  | 2,047,240            | 973,478            | 481,715        | 23.5          | 158,182      | 7.7         | 639,897      | 31.3        | 5.6         | 16.8        | 9.5          | 10/01/2023             | 10/01/2023           |
| AVENTURA                    | P          | 10/01/2022        | 55,535,663                | 12,700,761 | 8,474,961            | 2,986,287          | 2,137,454      | 25.2          | 1,464,123    | 17.3        | 3,601,577    | 42.5        | 10.8        | 27.7        | 5.6          | 10/01/2023             | 10/01/2023           |
| AVON PARK                   | F          | 10/01/2022        | 7,060,524                 | 1,368,017  | 1,162,899            | 478,029            | 345,930        | 29.8          | 152,701      | 13.1        | 498,631      | 42.9        | 5.0         | 34.2        | 3.6          | 10/01/2023             | 10/01/2023           |
| AVON PARK                   | P          | 10/01/2022        | 5,629,379                 | 675,624    | 0                    | 496,596            | 56,720         | 0.0           | 76,406       | 0.0         | 133,126      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| BAL HARBOUR VILLAGE         | G          | 10/01/2022        | 16,735,768                | 5,946,615  | 3,352,648            | 1,092,928          | 1,352,309      | 40.3          | 557,969      | 16.6        | 1,910,278    | 57.0        | 8.0         | 50.1        | 0.0          | 10/01/2022             | 10/01/2022           |
| BAL HARBOUR VILLAGE         | P          | 10/01/2022        | 28,194,738                | 5,318,129  | 1,263,676            | 1,958,743          | 540,895        | 42.8          | 875,271      | 69.3        | 1,416,166    | 112.1       | 10.0        | 98.4        | 10.8         | 10/01/2023             | 10/01/2023           |
| BARTOW                      | F          | 10/01/2022        | 11,555,735                | 1,767,727  | 1,046,279            | 642,143            | 307,993        | 29.4          | 194,215      | 18.6        | 502,208      | 48.0        | 2.0         | 35.9        | 11.8         | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-----------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| BARTOW                | G          | 10/01/2022        | 33,087,333                | 9,669,339   | 8,282,015            | 2,697,104          | 895,584        | 10.8          | 1,224,679    | 14.8        | 2,120,263    | 25.6        | 4.0         | 22.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| BARTOW                | P          | 10/01/2022        | 20,167,084                | 2,198,345   | 2,524,588            | 1,695,188          | 699,799        | 27.7          | 234,913      | 9.3         | 934,712      | 37.0        | 4.0         | 28.7        | 5.7          | 10/01/2023             | 10/01/2023           |
| BAY HARBOR ISLANDS    | G          | 10/01/2022        | 9,519,267                 | 2,050,403   | 3,695,919            | 361,396            | 780,720        | 21.1          | 278,584      | 7.5         | 1,059,304    | 28.7        | 6.6         | 22.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| BAY HARBOR ISLANDS    | P          | 10/01/2022        | 13,048,796                | 573,450     | 2,063,127            | 429,809            | 713,717        | 34.6          | 77,913       | 3.8         | 791,630      | 38.4        | 8.0         | 28.7        | 2.8          | 10/01/2023             | 10/01/2023           |
| BAY MEDICAL CENTER    | G          | 01/01/2023        | 94,516,330                | 20,453,879  | 0                    | 9,750,456          | 0              | 0.0           | 2,679,510    | 0.0         | 2,679,510    | 0.0         | 0.0         | 0.0         | 0.0          | 01/01/2023             | 10/01/2023           |
| BELLE GLADE           | G          | 10/01/2022        | 20,476,906                | -4,427,245  | 3,658,296            | 952,264            | 34,779         | 1.0           | 0            | 0.0         | 34,779       | 1.0         | 4.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| BELLE GLADE (RETIRED) | PF         | 10/01/2022        | 6,025,982                 | -2,062,966  | 0                    | 173,145            | 21,616         | 0.0           | 0            | 0.0         | 21,616       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| 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          | 10/01/2022        | 4,472,554                 | 509,476     | 1,084,606            | 384,277            | 326,073        | 30.1          | 55,170       | 5.1         | 381,243      | 35.2        | 6.6         | 24.4        | 5.5          | 10/01/2023             | 10/01/2023           |
| BELLEVIEW             | P          | 10/01/2022        | 4,169,596                 | 230,180     | 735,491              | 332,347            | 145,675        | 19.8          | 17,528       | 2.4         | 163,203      | 22.2        | 5.0         | 10.9        | 7.1          | 10/01/2023             | 10/01/2023           |
| BOCA GRANDE FCD       | F          | 10/01/2022        | 13,412,186                | 2,639,459   | 1,709,516            | 159,002            | 709,270        | 41.5          | 228,312      | 13.4        | 937,582      | 54.8        | 4.0         | 45.9        | 6.7          | 10/01/2023             | 10/01/2023           |
| BOCA RATON            | G          | 10/01/2022        | 214,322,399               | 19,203,530  | 31,617,904           | 19,114,308         | 3,701,929      | 11.7          | 1,302,084    | 4.1         | 5,004,013    | 15.8        | 8.4         | 7.5         | 0.0          | 10/01/2023             | 10/01/2023           |
| BOCA RATON            | PF         | 10/01/2022        | 449,147,427               | 174,170,169 | 41,522,554           | 32,962,087         | 12,675,421     | 30.5          | 15,467,932   | 37.3        | 28,143,353   | 67.8        | 10.8        | 48.8        | 10.7         | 10/01/2023             | 10/01/2023           |
| BOCA RATON EXECUTIVE  | G          | 10/01/2022        | 54,779,184                | 16,822,061  | 5,690,798            | 4,579,326          | 1,272,588      | 22.4          | 1,811,226    | 31.8        | 3,083,814    | 54.2        | 11.0        | 44.8        | 0.0          | 10/01/2023             | 10/31/2023           |
| BOCA RATON HOUSING    | G          | 10/01/2021        | 4,022,056                 | -1,245,511  | 816,396              | 138,243            | 42,685         | 5.2           | 0            | 0.0         | 42,685       | 5.2         | 6.7         | 0.0         | 0.0          | 10/01/2021             | 10/01/2021           |
| BONITA SPRINGS FCD    | F          | 10/01/2022        | 84,398,749                | 26,682,641  | 10,472,242           | 4,968,623          | 2,877,870      | 27.5          | 3,437,791    | 32.8        | 6,315,661    | 60.3        | 7.0         | 46.8        | 8.8          | 10/01/2023             | 10/01/2023           |
| BONITA SPRINGS FCD    | G          | 10/01/2022        | 4,127,545                 | 1,072,368   | 1,081,189            | 210,340            | 234,931        | 21.7          | 121,181      | 11.2        | 356,112      | 32.9        | 7.0         | 27.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| BOYNTON BEACH         | F          | 10/01/2022        | 138,792,289               | 44,296,197  | 12,910,978           | 8,542,192          | 4,608,141      | 35.7          | 3,931,151    | 30.5        | 8,539,292    | 66.1        | 12.0        | 47.0        | 7.1          | 10/01/2023             | 10/01/2023           |
| BOYNTON BEACH         | G          | 10/01/2022        | 194,946,454               | 11,785,520  | 26,180,385           | 14,234,461         | 4,297,384      | 16.4          | 2,857,867    | 10.9        | 7,155,251    | 27.3        | 7.0         | 20.3        | 0.0          | 10/01/2023             | 10/01/2023           |
| BOYNTON BEACH         | P          | 10/01/2022        | 113,761,786               | 58,678,091  | 13,082,829           | 9,718,942          | 3,778,473      | 28.9          | 5,263,610    | 40.2        | 9,042,083    | 69.1        | 7.0         | 58.6        | 3.5          | 10/01/2023             | 10/01/2023           |
| BRADENTON             | F          | 10/01/2022        | 63,002,434                | 8,698,868   | 5,401,068            | 3,770,753          | 1,802,526      | 33.4          | 732,824      | 13.6        | 2,535,350    | 46.9        | 10.0        | 29.3        | 9.3          | 10/01/2023             | 10/01/2023           |
| BRADENTON             | P          | 10/01/2022        | 79,389,128                | 10,237,291  | 7,641,499            | 5,474,742          | 2,208,278      | 28.9          | 1,047,058    | 13.7        | 3,255,336    | 42.6        | 8.0         | 28.3        | 7.6          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|--------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| BROOKSVILLE        | F          | 10/01/2022        | 7,216,821                 | 196,045     | 1,006,811            | 529,869            | 208,657        | 20.7          | 75,619       | 7.5         | 284,276      | 28.2        | 3.3         | 18.4        | 7.6          | 10/01/2023             | 10/01/2023           |
| BROOKSVILLE        | P          | 10/01/2022        | 325,323                   | -54,573     | 0                    | 28,340             |                |               | 0            | 0.0         | 0            | 0.0         | 1.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| BUSHNELL           | G          | 10/01/2022        | 4,103,872                 | 173,126     | 666,547              | 196,769            | 64,851         | 9.7           | 13,678       | 2.1         | 78,529       | 11.8        | 0.0         | 12.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| CAPE CORAL         | F          | 10/01/2022        | 223,314,579               | 60,540,434  | 21,988,650           | 11,343,545         | 7,921,718      | 36.0          | 5,839,047    | 26.6        | 13,760,765   | 62.6        | 10.0        | 47.5        | 7.3          | 10/01/2023             | 10/01/2023           |
| CAPE CORAL         | G          | 10/01/2022        | 368,276,671               | 84,613,855  | 59,395,612           | 23,405,538         | 11,706,808     | 19.7          | 9,890,548    | 16.7        | 21,597,356   | 36.4        | 10.3        | 27.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| CAPE CORAL         | P          | 10/01/2022        | 218,081,849               | 48,154,341  | 23,089,417           | 11,281,580         | 7,316,234      | 31.7          | 5,790,449    | 25.1        | 13,106,683   | 56.8        | 10.0        | 44.4        | 5.4          | 10/01/2023             | 10/01/2023           |
| CASSELBERRY        | PF         | 10/01/2022        | 33,208,906                | 3,114,904   | 5,514,107            | 878,327            | 1,433,740      | 26.0          | 324,263      | 5.9         | 1,758,003    | 31.9        | 3.0         | 22.5        | 7.6          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 2,912,716                 | -1,395,559  | 0                    | 215,826            | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| CLEARWATER         | GPF        | 01/01/2023        | 1,110,433,307             | -98,960,255 | 101,042,598          | 59,617,211         | 21,646,995     | 21.4          | 0            | 0.0         | 21,646,995   | 21.4        | 8.8         | 13.4        | 0.0          | 10/01/2023             | 10/01/2023           |
| CLERMONT           | F          | 10/01/2022        | 25,996,314                | 3,166,073   | 6,384,519            | 344,182            | 2,693,377      | 42.2          | 0            | 0.0         | 2,693,377    | 42.2        | 5.5         | 33.7        | 4.2          | 10/01/2023             | 10/01/2023           |
| 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          | F          | 10/01/2022        | 117,956                   | 628,439     | 248,523              | 0                  | 144,864        | 58.3          | 0            | 0.0         | 144,864      | 58.3        | 5.0         | 55.3        | 0.0          | 10/01/2022             | 10/01/2022           |
| CLEWISTON          | G          | 10/01/2022        | 11,639,637                | 1,303,826   | 0                    | 989,704            | 8,637          | 0.0           | 218,315      | 0.0         | 226,952      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| COCOA              | F          | 10/01/2022        | 22,786,993                | 6,416,241   | 2,369,396            | 1,927,505          | 740,837        | 31.3          | 878,262      | 37.1        | 1,619,099    | 68.3        | 6.5         | 58.3        | 6.0          | 10/01/2023             | 10/01/2023           |
| COCOA              | G          | 10/01/2022        | 12,883,725                | -265,356    | 0                    | 1,197,517          | 61,100         | 0.0           | 0            | 0.0         | 61,100       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| COCOA              | P          | 10/01/2022        | 32,637,392                | 3,479,521   | 3,597,274            | 2,012,172          | 788,159        | 21.9          | 412,649      | 11.5        | 1,200,808    | 33.4        | 6.5         | 21.1        | 5.8          | 10/01/2023             | 10/01/2023           |
| COCOA BEACH        | F          | 10/01/2022        | 15,537,049                | 2,284,160   | 2,070,805            | 1,172,391          | 419,075        | 20.2          | 348,877      | 16.9        | 767,952      | 37.1        | 5.0         | 25.4        | 7.4          | 10/01/2023             | 10/01/2023           |
| COCOA BEACH        | G          | 10/01/2022        | 27,226,970                | 1,513,436   | 6,798,608            | 1,985,592          | 791,516        | 11.6          | 155,930      | 2.3         | 947,446      | 13.9        | 5.0         | 9.2         | 0.0          | 10/01/2023             | 10/01/2023           |
| COCOA BEACH        | P          | 10/01/2022        | 15,643,463                | 3,598,548   | 2,319,342            | 1,371,745          | 381,816        | 16.5          | 441,824      | 19.1        | 823,640      | 35.5        | 5.0         | 26.2        | 5.0          | 10/01/2023             | 10/01/2023           |
| COOPER CITY        | F          | 10/01/2022        | 22,454,553                | 3,270,634   | 0                    | 2,055,881          | 82,728         | 0.0           | 556,764      | 0.0         | 639,492      | 0.0         | 3.5         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| COOPER CITY                 | G          | 10/01/2022        | 39,364,114                | 4,876,469   | 2,166,935            | 2,731,577          | 76,327         | 3.5           | 529,489      | 24.4        | 605,816      | 28.0        | 10.4        | 19.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| COOPER CITY                 | P          | 10/01/2022        | 33,918,738                | 985,830     | 159,485              | 2,450,002          | 133,496        | 83.7          | 483,713      | 303.3       | 617,209      | 387.0       | 8.1         | 203.4       | 172.3        | 10/01/2023             | 10/01/2023           |
| COOPER CITY -<br>MANAGEMENT | GPF        | 10/01/2021        | 5,564,301                 | -107,991    | 0                    | 436,352            | 17,500         | 0.0           | 0            | 0.0         | 17,500       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2021             | 10/01/2021           |
| CORAL GABLES                | GPF        | 10/01/2022        | 409,303,773               | 155,962,903 | 44,975,569           | 46,961,437         | 8,640,602      | 19.2          | 17,007,670   | 37.8        | 25,648,272   | 57.0        | 10.8        | 46.9        | 0.3          | 10/01/2023             | 10/01/2023           |
| CORAL SPRINGS               | F          | 10/01/2022        | 136,530,502               | -18,190,274 | 14,467,469           | 3,898,640          | 3,965,872      | 27.4          | 0            | 0.0         | 3,965,872    | 27.4        | 8.7         | 10.7        | 8.1          | 10/01/2023             | 10/01/2023           |
| CORAL SPRINGS               | G          | 10/01/2022        | 7,598,742                 | 1,594,367   | 0                    | 914,620            | 16,084         | 0.0           | 563,601      | 0.0         | 579,685      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| CORAL SPRINGS               | P          | 10/01/2022        | 258,203,044               | 56,843,168  | 18,709,842           | 17,719,489         | 6,849,577      | 36.6          | 5,970,355    | 31.9        | 12,819,932   | 68.5        | 11.5        | 50.0        | 7.0          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2020        | 1,125,599                 | -169,978    | 223,087              | 68,784             | 58,579         | 26.3          | 0            | 0.0         | 58,579       | 26.3        | 6.0         | 13.0        | 8.2          | 10/01/2021             | 10/01/2021           |
| CRESTVIEW                   | G          | 10/01/2022        | 20,856,725                | 3,596,349   | 6,305,105            | 1,446,347          | 889,288        | 14.1          | 361,655      | 5.7         | 1,250,943    | 19.8        | 6.4         | 14.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| CRESTVIEW                   | PF         | 10/01/2022        | 23,675,646                | 3,837,546   | 5,080,506            | 993,358            | 947,864        | 18.7          | 357,008      | 7.0         | 1,304,872    | 25.7        | 6.4         | 15.3        | 4.9          | 10/01/2023             | 10/01/2023           |
| DADE CITY                   | F          | 10/01/2022        | 5,541,113                 | 844,589     | 101,406              | 539,094            | 57,007         | 56.2          | 149,960      | 147.9       | 206,967      | 204.1       | 1.0         | 180.9       | 29.4         | 10/01/2023             | 10/01/2023           |
| DADE CITY                   | P          | 10/01/2022        | 10,633,213                | -101,388    | 1,293,158            | 446,467            | 393,419        | 30.4          | 0            | 0.0         | 393,419      | 30.4        | 1.5         | 22.0        | 8.0          | 10/01/2023             | 10/01/2023           |
| DANIA BEACH                 | G          | 10/01/2022        | 25,440,666                | 2,049,836   | 841,045              | 1,946,653          | 311,235        | 37.0          | 170,252      | 20.2        | 481,487      | 57.3        | 19.7        | 38.9        | 0.0          | 10/01/2023             | 10/01/2023           |
| DANIA BEACH [PF]            | F          | 10/01/2022        | 68,372,414                | 3,578,469   | 865,222              | 5,447,507          | 656,458        | 75.9          | 455,197      | 52.6        | 1,111,655    | 128.5       | 24.6        | 92.2        | 14.3         | 10/01/2023             | 10/01/2023           |
| DANIA BEACH [PF]            | P          | 10/01/2022        | 6,237,058                 | -139,481    | 0                    | 721,480            | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| DAVENPORT                   | G          | 10/01/2022        | 989,890                   | 141,320     | 2,279,472            | 0                  | 354,215        | 15.5          | 15,057       | 0.7         | 369,272      | 16.2        | 5.0         | 11.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| DAVENPORT                   | PF         | 10/01/2022        | 1,271,251                 | 48,349      | 1,542,907            | 20,850             | 319,314        | 20.7          | 1,719        | 0.1         | 321,033      | 20.8        | 5.0         | 2.8         | 13.8         | 10/01/2023             | 10/01/2023           |
| DAVIE                       | F          | 10/01/2022        | 138,161,867               | 26,671,794  | 16,879,579           | 6,438,334          | 5,257,361      | 31.2          | 2,825,149    | 16.7        | 8,082,510    | 47.9        | 9.0         | 34.3        | 6.8          | 10/01/2022             | 10/01/2022           |
| DAVIE                       | P          | 10/01/2022        | 183,609,559               | 43,830,917  | 15,475,959           | 12,723,065         | 5,061,481      | 32.7          | 4,800,187    | 31.0        | 9,861,668    | 63.7        | 9.0         | 50.8        | 6.7          | 10/01/2022             | 10/01/2022           |
| DAVIE - GENERAL & MGMT      | G          | 10/01/2022        | 92,623,890                | -3,565,731  | 22,629,478           | 3,690,042          | 3,345,093      | 14.8          | 0            | 0.0         | 3,345,093    | 14.8        | 2.8         | 11.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| DAYTONA BEACH               | PF         | 10/01/2022        | 193,634,687               | 66,814,718  | 18,868,989           | 19,033,754         | 3,809,628      | 20.2          | 8,068,958    | 42.8        | 11,878,586   | 63.0        | 9.4         | 47.6        | 6.0          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|--------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| DEERFIELD BEACH          | F          | 10/01/2022        | 134,183,987               | 32,802,425 | 8,154,020            | 10,134,669         | 3,416,902      | 41.9          | 4,494,035    | 55.1        | 7,910,937    | 97.0        | 9.0         | 84.9        | 6.9          | 10/01/2022             | 10/01/2022           |
| DEERFIELD BEACH          | G          | 10/01/2022        | 47,016,589                | 4,618,700  | 103,645              | 5,101,126          | 133,788        | 129.1         | 701,676      | 677.0       | 835,464      | 806.1       | 9.0         | 826.6       | 0.0          | 10/01/2022             | 10/01/2022           |
| DEERFIELD BEACH          | P          | 10/01/2022        | 41,030,064                | 19,174,024 | 0                    | 4,675,476          | 80,594         | 0.0           | 2,365,173    | 0.0         | 2,445,767    | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| DELAND                   | F          | 10/01/2022        | 21,942,478                | 6,990,753  | 4,105,054            | 1,004,456          | 1,414,894      | 34.5          | 891,811      | 21.7        | 2,306,705    | 56.2        | 5.0         | 51.2        | 4.9          | 10/01/2022             | 10/01/2022           |
| DELAND                   | G          | 10/01/2022        | 26,059,705                | 4,857,809  | 985,360              | 2,714,835          | 183,966        | 18.7          | 647,777      | 65.7        | 831,743      | 84.4        | 7.0         | 84.4        | 0.0          | 10/01/2022             | 10/01/2023           |
| DELAND                   | P          | 10/01/2022        | 29,722,839                | 6,400,670  | 4,740,903            | 2,184,562          | 1,317,180      | 27.8          | 624,033      | 13.2        | 1,941,213    | 41.0        | 7.8         | 28.7        | 5.6          | 10/01/2023             | 10/01/2023           |
| DELRAY BEACH             | F          | 10/01/2022        | 127,367,362               | 57,990,290 | 13,185,223           | 10,039,647         | 4,095,640      | 31.1          | 6,524,502    | 49.5        | 10,620,142   | 80.6        | 9.8         | 64.4        | 8.7          | 10/01/2023             | 10/01/2023           |
| DELRAY BEACH             | G          | 10/01/2022        | 150,753,808               | 1,142,169  | 24,720,627           | 9,687,805          | 3,424,269      | 13.9          | 79,954       | 0.3         | 3,504,223    | 14.2        | 4.6         | 10.4        | 0.0          | 09/30/2022             | 09/30/2022           |
| DELRAY BEACH             | P          | 10/01/2022        | 109,396,630               | 56,070,236 | 12,962,713           | 9,924,383          | 3,547,696      | 27.4          | 5,950,233    | 45.9        | 9,497,929    | 73.3        | 9.3         | 61.7        | 4.4          | 10/01/2023             | 10/01/2023           |
| DELTONA                  | F          | 10/01/2022        | 36,237,757                | 10,354,314 | 5,019,898            | 2,330,525          | 1,353,648      | 27.0          | 991,898      | 19.8        | 2,345,546    | 46.7        | 11.4        | 28.0        | 9.0          | 10/01/2023             | 10/01/2023           |
| DESTIN FCD               | F          | 10/01/2022        | 26,017,472                | 5,099,790  | 2,057,521            | 1,586,039          | 444,919        | 21.6          | 552,323      | 26.8        | 997,242      | 48.5        | 6.8         | 28.5        | 14.9         | 10/01/2023             | 10/01/2023           |
| DORAL - Elected          | G          | 10/01/2021        | 0                         | 3,265,933  |                      | 0                  | 273,962        |               | 212,092      | 0.0         | 486,054      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2021             | 10/01/2021           |
| DUNEDIN                  | F          | 10/01/2022        | 31,383,017                | 2,695,201  | 3,415,489            | 2,230,210          | 867,448        | 25.4          | 275,760      | 8.1         | 1,143,208    | 33.5        | 5.5         | 20.4        | 8.8          | 10/01/2023             | 10/01/2023           |
| DUNNELLON                | PF         | 10/01/2022        | 2,672,329                 | -1,114,135 | 492,748              | 93,297             | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 1.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| EAST LAKE TARPON FCD     | F          | 10/01/2022        | 19,196,336                | 5,505,625  | 3,085,127            | 1,364,338          | 756,616        | 24.5          | 521,339      | 16.9        | 1,277,955    | 41.4        | 7.0         | 25.0        | 10.9         | 10/01/2023             | 10/01/2023           |
| EAST NICEVILLE FCD       | F          | 10/01/2022        | 1,465,207                 | 547,272    | 654,704              | 61,906             | 148,725        | 22.7          | 65,637       | 10.0        | 214,362      | 32.7        | 5.0         | 20.8        | 8.1          | 10/01/2023             | 10/01/2023           |
| EATONVILLE               | P          | 10/01/2021        | 2,353,570                 | -576,066   | 617,004              | 16,717             | 47,407         | 7.7           | 0            | 0.0         | 47,407       | 7.7         | 5.0         | 0.0         | 2.7          | 10/01/2022             | 10/01/2022           |
| EDGEWATER                | F          | 10/01/2022        | 17,059,246                | -441,253   | 1,737,060            | 871,887            | 490,460        | 28.2          | 0            | 0.0         | 490,460      | 28.2        | 6.0         | 20.0        | 3.2          | 10/01/2023             | 10/01/2023           |
| EDGEWATER                | G          | 10/01/2022        | 11,233,197                | 6,061,714  | 114,786              | 1,574,335          | 73,024         | 63.6          | 654,631      | 570.3       | 727,655      | 633.9       | 2.6         | 651.2       | 0.0          | 10/01/2023             | 10/01/2023           |
| EDGEWATER                | P          | 10/01/2022        | 12,427,211                | 2,900,166  | 1,930,167            | 1,034,228          | 468,129        | 24.3          | 494,344      | 25.6        | 962,473      | 49.9        | 6.0         | 45.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| ENGLEWOOD AREA FCD       | F          | 10/01/2022        | 38,828,979                | 3,994,701  | 3,523,732            | 2,039,246          | 1,106,393      | 31.4          | 553,202      | 15.7        | 1,659,595    | 47.1        | 10.0        | 27.2        | 11.6         | 10/01/2023             | 10/01/2023           |
| ENGLEWOOD WATER DISTRICT | G          | 10/01/2022        | 695,538                   | -59,202    | 0                    | 84,774             | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| ESTERO FCD             | F          | 10/01/2022        | 35,760,439                | -1,274,683 | 5,426,428            | 802,976            | 1,073,088      | 19.8          | 0            | 0.0         | 1,073,088    | 19.8        | 3.0         | 12.1        | 4.7          | 10/01/2023             | 10/01/2023           |
| EUSTIS                 | F          | 10/01/2022        | 11,211,632                | 1,168,277  | 1,801,065            | 843,604            | 396,367        | 22.0          | 400,634      | 22.2        | 797,001      | 44.3        | 4.0         | 36.2        | 5.8          | 10/01/2023             | 10/01/2023           |
| EUSTIS                 | P          | 10/01/2022        | 21,186,388                | 7,363,394  | 2,342,300            | 1,729,043          | 693,617        | 29.6          | 702,948      | 30.0        | 1,396,565    | 59.6        | 7.5         | 48.3        | 6.0          | 10/01/2023             | 10/01/2023           |
| FERNANDINA BEACH       | G          | 10/01/2022        | 25,119,462                | 7,943,055  | 8,208,022            | 2,158,465          | 1,196,710      | 14.6          | 1,014,976    | 12.4        | 2,211,686    | 27.0        | 6.5         | 21.4        | 0.0          | 10/01/2023             | 10/01/2023           |
| FERNANDINA BEACH       | PF         | 10/01/2022        | 28,464,140                | 8,472,318  | 4,678,886            | 2,151,086          | 1,006,214      | 21.5          | 1,038,820    | 22.2        | 2,045,034    | 43.7        | 7.7         | 32.3        | 5.4          | 10/01/2023             | 10/01/2023           |
| FLAGLER BEACH          | F          | 10/01/2022        | 2,235,052                 | -360,028   | 615,894              | 65,415             | 150,836        | 24.5          | 0            | 0.0         | 150,836      | 24.5        | 5.0         | 11.4        | 8.9          | 10/01/2023             | 10/01/2023           |
| FLAGLER BEACH          | P          | 10/01/2022        | 4,543,112                 | 1,008,126  | 896,869              | 292,010            | 287,301        | 32.0          | 114,479      | 12.8        | 401,780      | 44.8        | 10.0        | 29.4        | 6.9          | 10/01/2023             | 10/01/2023           |
| FLORIDA CITY           | P          | 10/01/2022        | 3,108,943                 | -304,145   | 0                    | 228,612            | 70,120         | 0.0           | 0            | 0.0         | 70,120       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| 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          | 09/30/2022        | 667,927,881               | 16,671,470 | 34,222,004           | 50,609,213         | 7,504,704      | 21.9          | 1,620,978    | 4.7         | 9,125,682    | 26.7        | 6.0         | 22.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| FORT LAUDERDALE        | PF         | 10/01/2022        | 1,016,931,277             | 92,322,397 | 76,050,928           | 68,129,230         | 21,670,772     | 28.5          | 11,106,866   | 14.6        | 32,777,638   | 43.1        | 11.0        | 26.8        | 7.6          | 10/01/2023             | 10/01/2023           |
| FORT MEADE             | F          | 10/01/2022        | 365,372                   | 39,044     | 80,325               | 40,395             | 21,502         | 26.8          | 3,344        | 4.2         | 24,846       | 30.9        | 0.0         | 31.9        | 0.0          | 10/01/2022             | 10/01/2022           |
| FORT MEADE             | G          | 10/01/2022        | 4,935,209                 | 771,377    | 2,282,917            | 477,016            | 215,804        | 9.5           | 67,823       | 3.0         | 283,627      | 12.4        | 0.0         | 12.8        | 0.0          | 10/01/2022             | 10/01/2022           |
| FORT MEADE             | P          | 10/01/2022        | 1,099,335                 | -289,523   | 0                    | 99,401             | 17,292         | 0.0           | 0            | 0.0         | 17,292       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| FORT MYERS             | F          | 10/01/2022        | 114,758,916               | 40,052,208 | 11,082,818           | 8,389,054          | 2,758,880      | 24.9          | 5,440,904    | 49.1        | 8,199,784    | 74.0        | 8.0         | 63.1        | 6.3          | 10/01/2022             | 10/01/2022           |
| FORT MYERS             | G          | 10/01/2022        | 145,113,074               | 39,646,870 | 28,542,605           | 14,205,144         | 3,221,560      | 11.3          | 5,288,716    | 18.5        | 8,510,276    | 29.8        | 5.0         | 28.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| FORT MYERS             | P          | 10/01/2022        | 159,995,577               | 55,636,274 | 19,303,037           | 12,747,370         | 4,461,913      | 23.1          | 7,581,205    | 39.3        | 12,043,118   | 62.4        | 10.0        | 50.6        | 4.7          | 10/01/2023             | 10/01/2023           |
| FORT PIERCE            | GP         | 09/30/2022        | 198,590,004               | 38,170,033 | 34,291,388           | 17,340,306         | 6,345,249      | 18.5          | 2,698,691    | 7.9         | 9,043,940    | 26.4        | 5.6         | 18.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| FORT PIERCE SUPP       | P          | 10/01/2022        | 16,129,264                | 2,226,773  | 8,064,820            | 1,045,212          | 714,661        | 8.9           | 126,147      | 1.6         | 840,808      | 10.4        | 7.0         | 0.0         | 3.4          | 10/01/2022             | 10/01/2022           |
| FORT WALTON BEACH      | F          | 10/01/2022        | 20,444,346                | 11,262,733 | 3,114,260            | 1,739,680          | 822,646        | 26.4          | 1,007,611    | 32.4        | 1,830,257    | 58.8        | 8.0         | 44.6        | 8.2          | 10/01/2023             | 10/01/2023           |
| FORT WALTON BEACH      | G          | 10/01/2022        | 48,494,892                | -1,543,899 | 1,872,204            | 3,494,005          | 312,767        | 16.7          | 0            | 0.0         | 312,767      | 16.7        | 5.0         | 13.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| FORT WALTON BEACH      | P          | 10/01/2022        | 23,654,692                | 5,605,151  | 3,215,652            | 2,113,113          | 836,763        | 26.0          | 627,842      | 19.5        | 1,464,605    | 45.6        | 5.0         | 34.8        | 7.4          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|---------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| FROSTPROOF                      | G          | 10/01/2022        | 1,626,110                 | -114,114   | 463,755              | 81,148             | 69,860         | 15.1          | 0            | 0.0         | 69,860       | 15.1        | 5.0         | 10.4        | 0.0          | 10/01/2022             | 10/01/2022           |
| FROSTPROOF                      | P          | 10/01/2022        | 3,939,962                 | 696,637    | 0                    | 334,954            | 23,723         | 0.0           | 71,522       | 0.0         | 95,245       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| GAINESVILLE                     | G          | 10/01/2022        | 520,845,918               | 35,580,647 | 108,726,089          | 44,552,022         | 10,429,169     | 9.6           | 2,246,992    | 2.1         | 12,676,161   | 11.7        | 5.0         | 7.1         | 0.0          | 10/01/2023             | 10/01/2023           |
| GAINESVILLE                     | PF         | 10/01/2022        | 277,850,564               | -3,716,334 | 27,590,292           | 19,960,366         | 5,125,497      | 18.6          | 0            | 0.0         | 5,125,497    | 18.6        | 8.2         | 7.1         | 4.0          | 10/01/2023             | 10/01/2023           |
| GOLDEN BEACH                    | GP         | 10/01/2022        | 12,757,648                | 2,691,004  | 2,731,513            | 640,033            | 624,084        | 22.9          | 275,926      | 10.1        | 900,010      | 33.0        | 4.5         | 32.9        | 0.0          | 10/01/2023             | 10/01/2023           |
| GREATER NAPLES FCD              | F          | 10/01/2022        | 39,135,505                | 4,550,748  | 4,792,509            | 569,613            | 2,226,374      | 46.5          | 477,043      | 10.0        | 2,703,417    | 56.4        | 8.6         | 35.7        | 14.2         | 10/01/2023             | 10/01/2023           |
| GREEN COVE SPRINGS              | P          | 10/01/2022        | 7,383,547                 | -971,393   | 1,378,416            | 250,205            | 376,717        | 27.3          | 0            | 0.0         | 376,717      | 27.3        | 1.0         | 18.9        | 8.0          | 10/01/2022             | 10/01/2022           |
| GREENACRES                      | F          | 10/01/2022        | 24,104,468                | 4,798,100  | 4,837,524            | 423,807            | 1,888,240      | 39.0          | 0            | 0.0         | 1,888,240    | 39.0        | 4.0         | 33.1        | 2.7          | 10/01/2023             | 10/01/2023           |
| GREENACRES                      | P          | 10/01/2022        | 25,622,910                | 5,040,933  | 2,611,110            | 521,860            | 1,980,430      | 75.9          | 0            | 0.0         | 1,980,430    | 75.9        | 4.0         | 67.9        | 6.2          | 10/01/2023             | 10/01/2023           |
| GULF BREEZE                     | P          | 10/01/2022        | 6,391,474                 | 214,415    | 944,203              | 145,913            | 355,080        | 37.6          | 0            | 0.0         | 355,080      | 37.6        | 4.0         | 28.7        | 6.0          | 10/01/2023             | 10/01/2023           |
| GULFPORT                        | F          | 10/01/2022        | 5,638,651                 | 1,452,195  | 1,213,134            | 211,871            | 276,363        | 22.8          | 116,077      | 9.6         | 392,440      | 32.4        | 5.0         | 20.6        | 7.8          | 10/01/2023             | 10/01/2023           |
| GULFPORT                        | G          | 10/01/2022        | 16,677,481                | 273,744    | 4,473,506            | 1,134,619          | 392,975        | 8.8           | 23,819       | 0.5         | 416,794      | 9.3         | 2.7         | 7.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| GULFPORT                        | P          | 10/01/2022        | 11,438,458                | 2,236,690  | 2,089,944            | 594,123            | 313,050        | 15.0          | 199,418      | 9.5         | 512,468      | 24.5        | 8.0         | 12.7        | 4.7          | 10/01/2023             | 10/01/2023           |
| HAINES CITY                     | F          | 10/01/2022        | 7,995,803                 | 1,061,052  | 1,863,765            | 654,321            | 305,610        | 16.4          | 123,008      | 6.6         | 428,618      | 23.0        | 9.0         | 7.9         | 6.9          | 10/01/2023             | 10/01/2023           |
| HAINES CITY                     | G          | 10/01/2022        | 17,356,142                | 3,479,698  | 6,946,831            | 1,563,655          | 716,727        | 10.3          | 488,437      | 7.0         | 1,205,164    | 17.4        | 5.0         | 13.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| HAINES CITY                     | P          | 10/01/2022        | 13,004,655                | 2,277,438  | 3,608,440            | 1,021,504          | 696,436        | 19.3          | 277,204      | 7.7         | 973,640      | 27.0        | 9.4         | 13.3        | 5.3          | 10/01/2023             | 10/01/2023           |
| HALIFAX HOSPITAL                | G          | 10/01/2021        | 348,041,687               | 38,356,889 | 21,589,424           | 25,848,499         | 39,000         | 0.2           | 21,680,440   | 100.4       | 21,719,440   | 100.6       | 0.0         | 100.6       | 0.0          | 10/01/2021             | 10/01/2021           |
| HALLANDALE BEACH                | G          | 10/01/2022        | 56,666,137                | 9,761,191  | 4,257,173            | 5,015,532          | 821,276        | 19.3          | 1,329,583    | 31.2        | 2,150,859    | 50.5        | 3.0         | 52.7        | 0.0          | 10/01/2022             | 10/01/2022           |
| HALLANDALE BEACH                | PF         | 10/01/2022        | 208,772,719               | 62,504,862 | 12,759,466           | 14,187,369         | 2,753,623      | 21.6          | 9,882,573    | 77.5        | 12,636,196   | 99.0        | 11.4        | 82.8        | 4.8          | 10/01/2023             | 10/01/2023           |
| HALLANDALE BEACH PM             | G          | 10/01/2022        | 17,580,327                | 2,411,613  | 410,635              | 1,396,200          | 184,800        | 45.0          | 354,071      | 86.2        | 538,871      | 131.2       | 7.0         | 128.3       | 0.0          | 10/01/2022             | 10/01/2022           |
| HALLANDALE BEACH PM<br>(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           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                   | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|------------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| HIALEAH                            | GPF        | 10/01/2022        | 651,386,914               | 310,942,662 | 55,046,293           | 71,830,936         | 8,829,324      | 16.0          | 28,509,867   | 51.8        | 37,339,191   | 67.8        | 8.7         | 59.5        | 0.8          | 10/01/2023             | 10/01/2023           |
| HIALEAH - ELECTED                  | G          | 10/01/2022        | 11,394,283                | -2,438,686  | 139,133              | 947,796            | 84,785         | 60.9          | 0            | 0.0         | 84,785       | 60.9        | 7.0         | 53.9        | 0.0          | 10/01/2022             | 10/01/2023           |
| HIALEAH GARDENS                    | P          | 10/01/2022        | 19,708,746                | -1,396,265  | 3,398,122            | 865,221            | 654,242        | 19.3          | 0            | 0.0         | 654,242      | 19.3        | 5.0         | 10.2        | 4.5          | 10/01/2023             | 10/01/2023           |
| HILLSBOROUGH COUNTY                | ERP        | 07/01/2022        | 8,064,221                 | 11,255,117  | 0                    | 1,696,093          | 40,000         | 0.0           | 1,083,879    | 0.0         | 1,123,879    | 0.0         | 0.0         | 0.0         | 0.0          | 07/01/2022             | 07/01/2022           |
| HOLLEY-NAVARRE FCD                 | F          | 10/01/2022        | 4,888,210                 | 363,901     | 1,691,342            | 32,621             | 705,648        | 41.7          | 0            | 0.0         | 705,648      | 41.7        | 11.2        | 19.3        | 12.5         | 10/01/2023             | 10/01/2023           |
| HOLLY HILL                         | F          | 10/01/2022        | 5,194,192                 | 1,144,695   | 799,001              | 423,667            | 206,353        | 25.8          | 211,640      | 26.5        | 417,993      | 52.3        | 7.0         | 40.9        | 6.2          | 10/01/2023             | 10/01/2023           |
| HOLLY HILL                         | P          | 10/01/2022        | 11,803,684                | 1,785,165   | 1,314,447            | 937,869            | 225,736        | 17.2          | 261,754      | 19.9        | 487,490      | 37.1        | 6.5         | 20.6        | 11.2         | 10/01/2023             | 10/01/2023           |
| HOLLYWOOD                          | F          | 10/01/2022        | 271,430,918               | 187,151,737 | 24,185,943           | 22,280,381         | 8,052,362      | 33.3          | 17,922,155   | 74.1        | 25,974,517   | 107.4       | 9.1         | 103.9       | 6.5          | 10/01/2023             | 10/01/2023           |
| HOLLYWOOD                          | G          | 10/01/2022        | 385,662,027               | 224,747,953 | 40,906,705           | 40,034,049         | 7,701,121      | 18.8          | 21,317,615   | 52.1        | 29,018,736   | 70.9        | 8.3         | 64.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| HOLLYWOOD                          | P          | 10/01/2022        | 226,124,873               | 260,862,322 | 26,037,282           | 31,358,079         | 9,873,936      | 37.9          | 26,984,892   | 103.6       | 36,858,828   | 141.6       | 9.5         | 117.4       | 6.6          | 10/01/2023             | 10/01/2023           |
| HOLMES BEACH                       | P          | 10/01/2022        | 9,578,942                 | 1,049,306   | 1,355,974            | 585,588            | 439,282        | 32.4          | 107,758      | 8.0         | 547,040      | 40.3        | 6.0         | 32.9        | 2.9          | 10/01/2023             | 10/01/2023           |
| HOMESTEAD                          | F          | 01/01/2023        | 6,525,355                 | 617,355     | 0                    | 564,049            | 0              | 0.0           | 59,101       | 0.0         | 59,101       | 0.0         | 0.0         | 0.0         | 0.0          | 01/01/2023             | 01/01/2023           |
| HOMESTEAD                          | P          | 10/01/2022        | 108,805,092               | 22,906,824  | 10,266,237           | 6,496,589          | 4,472,404      | 43.6          | 2,478,993    | 24.2        | 6,951,397    | 67.7        | 7.7         | 56.0        | 7.0          | 10/01/2023             | 10/01/2023           |
| HOMESTEAD - General & Hospital     | G          | 10/01/2022        | 88,855,230                | 3,545,762   | 6,145,112            | 5,953,746          | 1,208,271      | 19.7          | 466,737      | 7.6         | 1,675,008    | 27.3        | 4.0         | 24.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 2,088,774                 | -101,204    | 423,668              | 62,610             | 130,261        | 30.8          | 0            | 0.0         | 130,261      | 30.8        | 5.0         | 22.1        | 3.8          | 10/01/2023             | 10/01/2023           |
| 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         | 10/01/2022        | 8,757,883                 | -207,123    | 1,079,206            | 574,497            | 263,392        | 24.4          | 0            | 0.0         | 263,392      | 24.4        | 5.0         | 12.2        | 8.0          | 10/01/2023             | 10/01/2023           |
| INDIAN HARBOUR BEACH               | P          | 10/01/2022        | 11,044,246                | 1,127,662   | 1,199,860            | 782,978            | 323,663        | 27.0          | 129,774      | 10.8        | 453,437      | 37.8        | 6.5         | 25.3        | 7.4          | 10/01/2023             | 10/01/2023           |
| 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           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL          | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|---------------------------------|------------|-------------------|---------------------------|---------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| 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           |
| INDIAN RIVER SHORES             | PF         | 10/01/2022        | 16,139,569                | 1,308,677     | 1,358,254            | 1,071,655          | 302,185        | 22.3          | 114,828      | 8.5         | 417,013      | 30.7        | 9.0         | 22.7        | 0.0          | 10/01/2022             | 10/01/2022           |
| INDIAN SHORES                   | P          | 10/01/2022        | 3,750,749                 | -581,482      | 755,592              | 258,361            | 65,627         | 8.7           | 0            | 0.0         | 65,627       | 8.7         | 5.0         | 1.4         | 2.9          | 10/01/2023             | 10/01/2023           |
| JACKSON MEMORIAL<br>HOSPITAL    | G          | 01/01/2022        | 1,111,200,764             | 51,106,921    | 757,333,715          | 34,423,891         | 42,512,237     | 5.6           | 2,900,746    | 0.4         | 45,412,983   | 6.0         | 3.0         | 0.0         | 3.4          | 01/01/2022             | 01/01/2023           |
| JACKSONVILLE                    | CO         | 10/01/2022        | 236,467,000               | 274,933,496   | 23,794,699           | 19,724,412         | 8,182,179      | 34.4          | 12,704,550   | 53.4        | 20,886,729   | 87.8        | 10.0        | 75.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE                    | G          | 10/01/2022        | 2,075,611,000             | 1,573,517,914 | 209,036,812          | 212,986,356        | 42,277,986     | 20.2          | 70,614,470   | 33.8        | 112,892,456  | 54.0        | 10.0        | 41.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE                    | PF         | 10/01/2022        | 1,996,816,815             | 1,396,824,802 | 162,885,451          | 208,938,848        | 89,575,759     | 55.0          | 97,631,905   | 59.9        | 187,207,664  | 114.9       | 10.5        | 104.4       | 0.0          | 10/01/2023             | 12/01/2023           |
| JACKSONVILLE - DISABILITY       | G          | 10/01/2022        | 2,526,000                 | 10,323,383    | 152,973,727          | 568,578            | 2,171,710      | 1.4           | 692,920      | 0.5         | 2,864,630    | 1.9         | 0.3         | 1.6         | 0.0          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE - DISABILITY       | PF         | 10/01/2022        | 1,425,000                 | 1,032,345     | 67,861,643           | 24,780             | 1,097,057      | 1.6           | 70,934       | 0.1         | 1,167,991    | 1.7         | 0.3         | 1.5         | 0.0          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE BEACH              | F          | 10/01/2022        | 15,626,702                | 4,960,319     | 2,064,466            | 871,911            | 474,096        | 23.0          | 776,068      | 37.6        | 1,250,164    | 60.6        | 8.0         | 53.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE BEACH              | G          | 10/01/2022        | 57,101,056                | 11,922,024    | 14,222,366           | 4,960,743          | 1,763,702      | 12.4          | 1,744,517    | 12.3        | 3,508,219    | 24.7        | 8.0         | 15.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE BEACH              | P          | 10/01/2022        | 26,288,054                | 895,424       | 5,157,516            | 1,564,185          | 854,734        | 16.6          | 476,875      | 9.3         | 1,331,609    | 25.8        | 8.0         | 12.4        | 4.6          | 10/01/2023             | 10/01/2023           |
| JACKSONVILLE PF SENIOR<br>STAFF | G          | 10/01/2022        | 3,538,585                 | 595,636       | 0                    | 379,328            | 0              | 0.0           | 58,786       | 0.0         | 58,786       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 12/01/2023           |
| JUPITER                         | P          | 10/01/2022        | 87,435,836                | 7,536,740     | 8,947,330            | 5,495,463          | 2,804,703      | 31.4          | 794,643      | 8.9         | 3,599,346    | 40.2        | 10.0        | 29.9        | 7.2          | 10/01/2023             | 10/01/2023           |
| JUPITER ISLAND                  | GPF        | 10/01/2022        | 9,159,572                 | 2,161,610     | 616,527              | 1,299,984          | 12,680         | 2.1           | 466,887      | 75.7        | 479,567      | 77.8        | 0.0         | 77.8        | 0.0          | 10/01/2022             | 10/01/2022           |
| KEY BISCAYNE                    | PF         | 10/01/2022        | 49,638,422                | 2,029,210     | 5,771,482            | 3,307,855          | 1,284,352      | 22.3          | 520,202      | 9.0         | 1,804,554    | 31.3        | 10.5        | 12.0        | 9.9          | 10/01/2023             | 10/01/2023           |
| KEY WEST                        | G          | 10/01/2022        | 62,019,161                | -879,245      | 15,243,369           | 3,495,227          | 2,192,931      | 14.4          | 0            | 0.0         | 2,192,931    | 14.4        | 6.0         | 8.4         | 0.0          | 10/01/2023             | 10/01/2023           |
| KEY WEST                        | PF         | 10/01/2022        | 122,271,825               | 19,110,019    | 15,056,321           | 6,994,589          | 3,662,693      | 24.3          | 2,164,495    | 14.4        | 5,827,188    | 38.7        | 7.0         | 29.9        | 3.5          | 10/01/2022             | 10/01/2022           |
| KEY WEST HOUSING                | G          | 01/01/2023        | 13,130,501                | 778,062       | 3,341,483            | 775,530            | 473,784        | 14.2          | 88,937       | 2.7         | 562,721      | 16.8        | 0.0         | 17.5        | 0.0          | 01/01/2024             | 01/01/2024           |
| KEY WEST UTILITY                | G          | 01/01/2023        | 107,655,736               | 14,165,303    | 11,207,488           | 8,400,081          | 1,678,885      | 15.0          | 1,652,527    | 14.7        | 3,331,412    | 29.7        | 0.0         | 30.8        | 0.0          | 01/01/2023             | 01/01/2023           |
| KISSIMMEE                       | F          | 10/01/2022        | 43,959,206                | 14,729,836    | 7,670,384            | 3,371,113          | 1,546,286      | 20.2          | 1,822,125    | 23.8        | 3,368,411    | 43.9        | 2.2         | 38.0        | 7.5          | 10/01/2022             | 10/01/2022           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District               | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|--------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| KISSIMMEE                      | G          | 10/01/2022        | 135,772,023               | 22,380,441 | 24,206,191           | 9,698,091          | 4,727,495      | 19.5          | 1,978,154    | 8.2         | 6,705,649    | 27.7        | 3.8         | 24.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| KISSIMMEE                      | P          | 10/01/2022        | 71,596,602                | 12,207,586 | 10,317,050           | 4,973,278          | 2,202,872      | 21.4          | 1,222,378    | 11.9        | 3,425,250    | 33.2        | 4.4         | 20.7        | 10.6         | 10/01/2022             | 10/01/2022           |
| KISSIMMEE UTILITY<br>AUTHORITY | G          | 10/01/2022        | 102,174,271               | 23,388,462 | 22,650,831           | 7,847,403          | 3,514,723      | 15.5          | 2,033,782    | 9.0         | 5,548,505    | 24.5        | 1.5         | 23.0        | 0.0          | 10/01/2022             | 10/01/2022           |
| 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          | 10/01/2022        | 9,533,250                 | -657,269   | 1,579,819            | 516,152            | 477,044        | 30.2          | 0            | 0.0         | 477,044      | 30.2        | 5.0         | 15.4        | 7.6          | 10/01/2023             | 10/01/2023           |
| LAKE ALFRED                    | G          | 10/01/2022        | 5,703,249                 | 733,834    | 2,030,012            | 442,193            | 270,793        | 13.3          | 74,627       | 3.7         | 345,420      | 17.0        | 5.0         | 12.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| LAKE ALFRED                    | PF         | 10/01/2022        | 4,652,292                 | 8,125      | 861,829              | 213,176            | 172,123        | 20.0          | 1,351        | 0.2         | 173,474      | 20.1        | 5.0         | 5.1         | 10.0         | 10/01/2023             | 10/01/2023           |
| LAKE CITY                      | F          | 10/01/2022        | 10,092,675                | 200,167    | 1,143,950            | 796,636            | 229,351        | 20.1          | 24,125       | 2.1         | 253,476      | 22.2        | 5.0         | 10.2        | 5.7          | 10/01/2023             | 10/01/2023           |
| LAKE CITY                      | G          | 10/01/2022        | 20,288,195                | -178,788   | 573,197              | 1,825,118          | 80,683         | 14.1          | 0            | 0.0         | 80,683       | 14.1        | 2.0         | 12.1        | 0.0          | 10/01/2022             | 10/01/2022           |
| LAKE CITY                      | P          | 10/01/2022        | 16,493,170                | -2,162,544 | 2,117,491            | 1,013,326          | 401,770        | 19.0          | 0            | 0.0         | 401,770      | 19.0        | 5.0         | 8.0         | 6.7          | 10/01/2023             | 10/01/2023           |
| LAKE HELEN                     | P          | 10/01/2022        | 1,522,459                 | 118,489    | 319,878              | 42,112             | 111,343        | 34.8          | 0            | 0.0         | 111,343      | 34.8        | 1.0         | 24.4        | 9.4          | 10/01/2022             | 10/01/2022           |
| LAKE MARY                      | F          | 10/01/2022        | 22,220,110                | 852,749    | 3,142,557            | 1,177,828          | 883,437        | 28.1          | 72,215       | 2.3         | 955,652      | 30.4        | 5.0         | 20.4        | 6.0          | 10/01/2023             | 10/01/2023           |
| LAKE MARY                      | P          | 10/01/2022        | 25,436,542                | -2,194,515 | 2,888,925            | 1,322,536          | 750,753        | 26.0          | 0            | 0.0         | 750,753      | 26.0        | 5.0         | 13.7        | 6.1          | 10/01/2023             | 10/01/2023           |
| LAKE PARK (RETIRED)            | P          | 10/01/2022        | 1,150,553                 | -19,930    | 0                    | 132,388            | 34,982         | 0.0           | 32,882       | 0.0         | 67,864       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| LAKE WALES                     | F          | 10/01/2022        | 9,704,602                 | 3,640,412  | 1,697,342            | 960,916            | 303,280        | 17.9          | 358,084      | 21.1        | 661,364      | 39.0        | 5.0         | 28.7        | 6.8          | 10/01/2023             | 10/01/2023           |
| LAKE WALES                     | G          | 10/01/2022        | 11,578,344                | 623,076    | 5,561,146            | 848,037            | 696,632        | 12.5          | 83,541       | 1.5         | 780,173      | 14.0        | 5.0         | 9.6         | 0.0          | 10/01/2023             | 10/01/2023           |
| LAKE WALES                     | P          | 10/01/2022        | 16,227,541                | 1,516,203  | 2,747,054            | 1,114,007          | 501,243        | 18.3          | 213,712      | 7.8         | 714,955      | 26.0        | 5.0         | 17.3        | 4.7          | 10/01/2023             | 10/01/2023           |
| LAKE WORTH BEACH               | F          | 10/01/2022        | 49,321,196                | 11,415,957 | 129,235              | 4,267,236          | 137,739        | 106.6         | 3,369,843    | 2,607.5     | 3,507,582    | 2,714.1     | 11.3        | 2,660.0     | 10.7         | 10/01/2023             | 10/01/2023           |
| LAKE WORTH BEACH               | G          | 10/01/2021        | 83,097,734                | 33,378,297 | 17,119,818           | 8,574,824          | 1,667,805      | 9.7           | 3,340,299    | 19.5        | 5,008,104    | 29.3        | 7.0         | 23.1        | 0.0          | 10/01/2022             | 10/01/2022           |
| LAKE WORTH BEACH               | P          | 10/01/2022        | 35,632,405                | 13,503,743 | 891,787              | 3,707,055          | 325,834        | 36.5          | 3,552,427    | 398.4       | 3,878,261    | 434.9       | 7.1         | 383.0       | 59.6         | 10/01/2023             | 10/01/2023           |
| LAKELAND                       | F          | 10/01/2022        | 109,675,067               | 23,316,043 | 13,378,327           | 6,527,675          | 2,573,922      | 19.2          | 1,732,057    | 13.0        | 4,305,979    | 32.2        | 10.2        | 16.8        | 6.4          | 10/01/2023             | 10/01/2023           |
| LAKELAND                       | G          | 10/01/2022        | 655,723,205               | -2,672,366 | 85,009,759           | 53,818,938         | 11,287,830     | 13.3          | 0            | 0.0         | 11,287,830   | 13.3        | 4.8         | 8.7         | 0.0          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District               | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|--------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| LAKELAND                       | P          | 10/01/2022        | 153,631,975               | 10,230,757 | 18,150,927           | 11,171,762         | 4,279,532      | 23.6          | 969,035      | 5.3         | 5,248,567    | 28.9        | 13.8        | 11.0        | 5.2          | 10/01/2023             | 10/01/2023           |
| LANTANA                        | F          | 09/30/2022        | 45,637,663                | 6,509,429  | 389,773              | 2,532,610          | 334,265        | 85.8          | 747,602      | 191.8       | 1,081,867    | 277.6       | 2.0         | 230.7       | 44.9         | 10/01/2023             | 10/01/2023           |
| LANTANA                        | P          | 10/01/2022        | 19,315,493                | 4,271,224  | 2,348,539            | 1,196,912          | 783,825        | 33.4          | 471,509      | 20.1        | 1,255,334    | 53.5        | 8.0         | 41.0        | 6.3          | 10/01/2023             | 10/01/2023           |
| LARGO                          | PF         | 10/01/2022        | 162,231,424               | 49,391,409 | 20,653,668           | 11,585,358         | 5,167,251      | 25.0          | 4,014,846    | 19.4        | 9,182,097    | 44.5        | 8.0         | 30.6        | 7.1          | 10/01/2023             | 10/01/2023           |
| LAUDERDALE-BY-THE-SEA<br>(VOL) | F          | 10/01/2021        | 3,253,179                 | -1,004,570 | 366,849              | 156,167            | 38,192         | 10.4          | 0            | 0.0         | 38,192       | 10.4        | 5.0         | 0.0         | 16.8         | 10/01/2021             | 10/01/2021           |
| LAUDERHILL                     | F          | 10/01/2022        | 101,424,271               | 10,238,558 | 8,640,156            | 6,330,086          | 2,772,576      | 32.1          | 1,295,108    | 15.0        | 4,067,684    | 47.1        | 10.7        | 34.5        | 2.8          | 10/01/2022             | 10/01/2022           |
| 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          | 10/01/2022        | 83,720,875                | 19,256,086 | 11,776,526           | 5,424,910          | 3,168,772      | 26.9          | 1,927,283    | 16.4        | 5,096,055    | 43.3        | 10.0        | 29.8        | 4.6          | 10/01/2022             | 10/01/2022           |
| LAUDERHILL (C&M)               | G          | 10/01/2022        | 40,257,796                | 18,271,542 | 8,605,576            | 3,415,984          | 1,632,946      | 19.0          | 2,528,618    | 29.4        | 4,161,564    | 48.4        | 8.0         | 41.8        | 0.0          | 10/01/2022             | 10/01/2022           |
| LEESBURG                       | F          | 10/01/2022        | 22,070,143                | 4,498,289  | 2,567,224            | 1,581,080          | 603,174        | 23.5          | 589,654      | 23.0        | 1,192,828    | 46.5        | 6.5         | 38.6        | 6.6          | 10/01/2023             | 10/01/2023           |
| LEESBURG                       | G          | 10/01/2022        | 37,074,954                | 711,631    | 7,415,272            | 3,730,391          | 118,136        | 1.6           | 355,476      | 4.8         | 473,612      | 6.4         | 0.0         | 6.8         | 0.0          | 10/01/2023             | 10/01/2023           |
| LEESBURG                       | P          | 10/01/2022        | 24,061,503                | 3,130,307  | 4,255,968            | 1,356,108          | 676,511        | 15.9          | 325,493      | 7.7         | 1,002,004    | 23.5        | 7.7         | 10.6        | 6.1          | 10/01/2023             | 10/01/2023           |
| LIGHTHOUSE POINT               | PF         | 10/01/2022        | 26,626,499                | -129,048   | 0                    | 1,889,181          | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| LIVE OAK                       | F          | 10/01/2022        | 1,396,811                 | 402,734    | 0                    | 175,085            | 68,623         | 0.0           | 0            | 0.0         | 68,623       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| LONGBOAT KEY                   | F          | 10/01/2022        | 20,956,136                | 10,593,907 | 0                    | 2,363,041          | 56,836         | 0.0           | 1,672,665    | 0.0         | 1,729,501    | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| LONGBOAT KEY                   | G          | 10/01/2022        | 10,997,004                | 2,261,464  | 0                    | 1,121,022          | 29,314         | 0.0           | 352,673      | 0.0         | 381,987      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| LONGBOAT KEY                   | P          | 10/01/2022        | 7,688,278                 | 3,632,715  | 0                    | 916,533            | 27,830         | 0.0           | 461,420      | 0.0         | 489,250      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| LONGWOOD                       | PF         | 10/01/2022        | 24,652,884                | 70,438     | 4,707,039            | 849,717            | 1,286,464      | 27.3          | 0            | 0.0         | 1,286,464    | 27.3        | 1.0         | 20.4        | 6.2          | 10/01/2023             | 10/01/2023           |
| LYNN HAVEN                     | F          | 10/01/2022        | 8,319,903                 | 140,042    | 1,057,590            | 350,097            | 248,860        | 23.5          | 36,744       | 3.5         | 285,604      | 27.0        | 5.0         | 13.7        | 9.3          | 10/01/2023             | 10/01/2023           |
| LYNN HAVEN                     | G          | 10/01/2022        | 19,646,401                | 1,354,564  | 5,076,484            | 1,410,227          | 816,326        | 16.1          | 170,857      | 3.4         | 987,183      | 19.5        | 5.0         | 15.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| LYNN HAVEN                     | P          | 10/01/2022        | 11,003,722                | -1,280,146 | 1,771,320            | 581,794            | 394,256        | 22.3          | 0            | 0.0         | 394,256      | 22.3        | 5.0         | 8.1         | 7.9          | 10/01/2023             | 10/01/2023           |
| MADISON                        | PF         | 10/01/2022        | 5,606,547                 | 1,796,349  | 1,127,130            | 410,523            | 189,575        | 16.8          | 190,674      | 16.9        | 380,249      | 33.7        | 5.0         | 25.5        | 4.4          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |            |
|---------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|------------|
| MAITLAND                        | PF         | 10/01/2022        | 36,331,545                | 9,304,908   | 6,107,751            | 2,688,854          | 1,286,814      | 21.1          | 928,697      | 15.2        | 2,215,511    | 36.3        | 6.9         | 26.7        | 2.7          | 10/01/2023             | 10/01/2023           |            |
| MANALAPAN                       | GP         | 10/01/2021        | 3,286,575                 | 167,044     | 1,652,945            | 23,724             | 369,187        | 22.3          | 23,273       | 1.4         | 392,460      | 23.7        | 7.0         | 18.0        | 0.0          | 10/01/2022             | 10/01/2022           |            |
| MARATHON                        | F          | 10/01/2022        | 11,725,809                | -1,950,547  | 1,898,694            | 210,762            | 575,787        | 30.3          | 0            | 0.0         | 575,787      | 30.3        | 5.0         | 17.4        | 8.2          | 10/01/2023             | 10/01/2023           |            |
| MARCO ISLAND                    | F          | 10/01/2022        | 26,954,956                | -4,351,311  | 3,144,625            | 384,184            | 1,194,370      | 38.0          | 0            | 0.0         | 1,194,370    | 38.0        | 3.0         | 32.4        | 3.8          | 10/01/2023             | 10/01/2023           |            |
| MARCO ISLAND                    | P          | 10/01/2022        | 19,968,674                | 1,867,336   | 2,927,762            | 1,100,821          | 765,944        | 26.2          | 339,618      | 11.6        | 1,105,562    | 37.8        | 3.0         | 30.2        | 5.9          | 10/01/2023             | 10/01/2023           |            |
| MARIANNA                        | F          | 10/01/2022        | 4,090,676                 | -803,588    | 573,874              | 212,643            | 35,562         | 6.2           | 0            | 0.0         | 35,562       | 6.2         | 5.0         | 0.0         | 8.3          | 10/01/2023             | 10/01/2023           |            |
| MARIANNA                        | P          | 10/01/2022        | 5,323,485                 | -1,492,957  | 702,695              | 207,046            | 22,146         | 3.2           | 0            | 0.0         | 22,146       | 3.2         | 5.0         | 0.0         | 7.7          | 10/01/2023             | 10/01/2023           |            |
| MARTIN COUNTY                   | ERP        | 07/01/2022        | 7,787,054                 | -954,421    | 0                    | 695,458            | 26,000         | 0.0           | 0            | 0.0         | 26,000       | 0.0         | 0.0         | 0.0         | 0.0          | 07/01/2022             | 06/30/2023           |            |
| MEDLEY                          | P          | 10/01/2022        | 29,330,892                | 286,243     | 3,397,412            | 1,775,566          | 809,898        | 23.8          | 29,768       | 0.9         | 839,666      | 24.7        | 5.0         | 13.8        | 6.6          | 10/01/2023             | 10/01/2023           |            |
| MEDLEY - GENERAL +<br>ELECTED   | G          | 10/01/2022        | 25,049,931                | 2,623,608   | 3,084,250            | 1,686,387          | 763,622        | 24.8          | 252,272      | 8.2         | 1,015,894    | 32.9        | 0.0         | 35.1        | 0.0          | 10/01/2022             | 10/01/2022           |            |
| MELBOURNE                       | F          | 10/01/2022        | 73,234,663                | 17,502,491  | 8,694,334            | 5,865,491          | 2,389,335      | 27.5          | 1,843,195    | 21.2        | 4,232,530    | 48.7        | 7.5         | 40.0        | 6.8          | 10/01/2023             | 10/01/2023           |            |
| MELBOURNE                       | P          | 10/01/2022        | 88,880,547                | 12,674,990  | 8,836,296            | 7,039,372          | 1,566,552      | 17.7          | 1,610,569    | 18.2        | 3,177,121    | 36.0        | 7.3         | 22.2        | 7.8          | 10/01/2023             | 10/01/2023           |            |
| MELBOURNE [G]                   | G          | 10/01/2022        | 7,036,129                 | -2,169,731  | 104,669              | 505,947            | 40,085         | 38.3          | 0            | 0.0         | 40,085       | 38.3        | 0.0         | 42.4        | 0.0          | 10/01/2023             | 10/01/2023           |            |
| MELBOURNE [G] - SPECIAL<br>RISK | G          | 10/01/2022        | 1,534,008                 | 6,620       | 0                    | 96,853             | 8,464          | 0.0           | 37,199       | 0.0         | 45,663       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |            |
| MELBOURNE BEACH                 | P          | 10/01/2022        | 3,904,521                 | 236,226     | 426,113              | 242,848            | 122,789        | 28.8          | 23,849       | 5.6         | 146,638      | 34.4        | 5.0         | 19.8        | 10.8         | 10/01/2023             | 10/01/2023           |            |
| MIAMI - ELECTED                 | G          | 01/01/2022        | 8,588,866                 | 1,772,205   | 100,461              | 589,522            | 2,400          | 2.4           | 414,910      | 413.0       | 417,310      | 415.4       | 0.0         | 415.4       | 0.0          | 01/01/2022             | 01/01/2022           |            |
| MIAMI - FIPO                    | PF         | 10/01/2022        | 1,080,862,803             | 958,950,028 | 187,880,152          | 123,444,140        | 121,342,813    | 64.6          | 0            | 0.0         | 121,342,813  | 64.6        | 8.4         | 59.9        | 0.0          | 10/01/2022             | 10/01/2023           |            |
| MIAMI - FIPO (STAFF)            | G          | 10/01/2022        | 3,345,733                 | -588,083    | 330,188              | 86,843             | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 7.0         | 20.1        | 0.0          | 10/01/2023             | 10/01/2023           |            |
| MIAMI - FIPO COLA (RETIRED)     | PF         | 01/01/2023        | 396,278,670               | -80,371,025 | 189,755,997          | 32,475,950         | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 0.0         | 4.1         | 0.0          | 01/01/2023             | 01/01/2023           |            |
| MIAMI - GESE                    | GS         | 10/01/2022        | 781,908,949               | 310,733,548 | 134,904,992          | 77,997,950         | 22,386,002     | 16.6          | 45,298,955   | 33.6        | 67,684,957   | 50.2        | 10.0        | 37.6        | 0.0          | 10/01/2023             | 10/01/2023           |            |
| MIAMI - GESE (EXCESS)           | GS         | 10/01/2022        |                           |             |                      | 0                  |                |               | 0            |             |              |             | 0.0         | 0.0         | 0.0          | 0.0                    | 10/01/2022           | 10/01/2022 |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|---------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| MIAMI - GESE (STAFF)            | GS         | 10/01/2022        | 4,933,554                 | 890,442     | 567,464              | 332,735            | 164,165        | 28.9          | 182,807      | 32.2        | 346,972      | 61.1        | 10.0        | 51.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| MIAMI - OFF-STREET<br>PARKING   | G          | 10/01/2022        | 21,972,469                | 1,227,107   | 2,703,641            | 1,104,740          | 515,365        | 19.1          | 179,350      | 6.6         | 694,715      | 25.7        | 6.5         | 21.0        | 0.0          | 10/01/2022             | 10/01/2022           |
| MIAMI BEACH                     | G          | 10/01/2022        | 715,204,642               | 206,376,192 | 88,148,710           | 62,089,766         | 16,061,334     | 18.2          | 20,266,099   | 23.0        | 36,327,433   | 41.2        | 9.8         | 34.3        | 0.0          | 10/01/2023             | 10/01/2023           |
| MIAMI BEACH                     | PF         | 10/01/2022        | 1,021,674,294             | 344,788,677 | 71,225,699           | 84,080,470         | 24,910,606     | 35.0          | 30,585,856   | 42.9        | 55,496,462   | 77.9        | 10.2        | 68.2        | 0.2          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 28,243,228                | 3,158,025   | 3,066,180            | 1,775,131          | 978,107        | 31.9          | 460,272      | 15.0        | 1,438,379    | 46.9        | 9.0         | 38.1        | 3.1          | 10/01/2023             | 10/01/2023           |
| MIAMI SPRINGS                   | G          | 10/01/2022        | 20,372,524                | -700,551    | 4,130,003            | 1,434,406          | 675,926        | 16.4          | 0            | 0.0         | 675,926      | 16.4        | 5.9         | 10.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| MIAMI SPRINGS                   | PF         | 10/01/2022        | 33,114,964                | -643,472    | 3,526,147            | 2,257,706          | 831,842        | 23.6          | 0            | 0.0         | 831,842      | 23.6        | 8.8         | 12.2        | 3.8          | 10/01/2023             | 10/01/2023           |
| MIAMI-DADE COUNTY               | ERP        | 07/01/2022        | 22,736,797                | 4,561,565   | 0                    | 3,722,785          | 70,072         | 0.0           | 1,543,973    | 0.0         | 1,614,045    | 0.0         | 0.0         | 0.0         | 0.0          | 07/01/2022             | 06/30/2023           |
| MIDWAY FCD                      | F          | 10/01/2022        | 8,813,157                 | 1,735,493   | 2,617,688            | 78,512             | 859,110        | 32.8          | 0            | 0.0         | 859,110      | 32.8        | 10.0        | 17.4        | 6.6          | 10/01/2023             | 10/01/2023           |
| MILTON                          | F          | 10/01/2022        | 6,218,935                 | 3,845,633   | 883,672              | 511,908            | 231,359        | 26.2          | 438,722      | 49.7        | 670,081      | 75.8        | 6.5         | 61.6        | 10.7         | 10/01/2023             | 10/01/2023           |
| MILTON                          | G          | 10/01/2022        | 14,358,259                | 2,146,010   | 3,972,469            | 1,147,364          | 602,573        | 15.2          | 215,938      | 5.4         | 818,511      | 20.6        | 10.0        | 11.3        | 0.0          | 10/01/2023             | 10/01/2023           |
| MILTON                          | P          | 10/01/2022        | 8,906,845                 | 426,332     | 977,017              | 570,131            | 260,731        | 26.7          | 47,868       | 4.9         | 308,599      | 31.6        | 8.0         | 14.0        | 10.8         | 10/01/2023             | 10/01/2023           |
| MIRAMAR                         | F          | 10/01/2022        | 205,036,739               | 47,605,703  | 10,446,087           | 10,010,249         | 3,758,332      | 36.0          | 7,229,629    | 69.2        | 10,987,961   | 105.2       | 8.5         | 101.9       | 0.0          | 10/01/2022             | 10/01/2022           |
| MIRAMAR                         | G          | 10/01/2022        | 203,022,360               | 47,390,403  | 37,179,198           | 13,066,566         | 9,848,865      | 26.5          | 4,224,566    | 11.4        | 14,073,431   | 37.9        | 11.1        | 25.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| 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           |
| 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. &<br>EMS | F          | 01/01/2023        | 775,234                   | -420,183    | 0                    | 48,600             | -65,532        | 0.0           | 0            | 0.0         | -65,532      | 0.0         | 0.0         | 0.0         | 0.0          | 01/01/2023             | 01/01/2023           |
| 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          | 10/01/2022        | 2,335,990                 | -229,469    | 379,879              | 125,431            | 36,503         | 9.6           | 0            | 0.0         | 36,503       | 9.6         | 5.0         | 0.0         | 9.0          | 10/01/2023             | 10/01/2023           |
| MOUNT DORA                      | F          | 10/01/2022        | 10,266,858                | 718,108     | 1,947,550            | 551,775            | 566,574        | 29.1          | 0            | 0.0         | 566,574      | 29.1        | 7.0         | 16.9        | 6.1          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                    | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-------------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| MOUNT DORA                          | G          | 10/01/2022        | 16,095,843                | 772,813     | 1,802,945            | 1,442,213          | -284,203       | -15.8         | 509,905      | 28.3        | 225,702      | 12.5        | 7.1         | 12.4        | 0.0          | 10/01/2023             | 10/01/2023           |
| MOUNT DORA                          | P          | 10/01/2022        | 13,976,024                | 47,069      | 2,788,365            | 1,022,954          | 701,846        | 25.2          | 0            | 0.0         | 701,846      | 25.2        | 7.6         | 13.1        | 4.9          | 10/01/2023             | 10/01/2023           |
| NAPLES                              | F          | 10/01/2022        | 61,581,033                | 11,937,745  | 4,739,773            | 3,937,553          | 1,119,817      | 23.6          | 1,537,788    | 32.4        | 2,657,605    | 56.1        | 4.3         | 38.9        | 12.9         | 10/01/2023             | 10/01/2023           |
| NAPLES                              | G          | 10/01/2022        | 61,479,102                | 9,506,259   | 19,416,642           | 4,981,006          | 1,711,590      | 8.8           | 1,045,762    | 5.4         | 2,757,352    | 14.2        | 3.7         | 10.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| NAPLES                              | P          | 10/01/2022        | 57,569,007                | 14,884,633  | 5,058,832            | 4,681,051          | 979,462        | 19.4          | 1,832,264    | 36.2        | 2,811,726    | 55.6        | 4.1         | 35.0        | 16.5         | 10/01/2023             | 10/01/2023           |
| NEPTUNE BEACH                       | P          | 10/01/2022        | 9,130,903                 | 1,613,336   | 1,784,939            | 763,151            | 336,063        | 18.8          | 218,642      | 12.3        | 554,705      | 31.1        | 8.0         | 20.9        | 3.3          | 10/01/2023             | 10/01/2023           |
| NEW PORT RICHEY                     | F          | 10/01/2022        | 12,272,368                | 1,103,808   | 1,788,251            | 946,265            | 398,114        | 22.3          | 126,035      | 7.1         | 524,149      | 29.3        | 6.5         | 16.9        | 7.0          | 10/01/2023             | 10/01/2023           |
| NEW PORT RICHEY                     | P          | 10/01/2022        | 31,425,212                | -4,417,576  | 2,539,615            | 2,047,451          | 676,247        | 26.6          | 0            | 0.0         | 676,247      | 26.6        | 6.5         | 11.3        | 8.9          | 10/01/2023             | 10/01/2023           |
| NEW SMYRNA BEACH                    | F          | 10/01/2022        | 23,667,805                | 5,621,800   | 2,900,426            | 1,994,478          | 588,420        | 20.3          | 736,407      | 25.4        | 1,324,827    | 45.7        | 10.0        | 28.1        | 9.4          | 10/01/2023             | 10/01/2023           |
| NEW SMYRNA BEACH                    | P          | 10/01/2022        | 18,648,461                | 5,177,662   | 3,035,963            | 1,676,176          | 599,793        | 19.8          | 650,707      | 21.4        | 1,250,500    | 41.2        | 8.0         | 26.7        | 8.5          | 10/01/2023             | 10/01/2023           |
| NORTH BAY FCD                       | F          | 10/01/2022        | 6,288,965                 | 321,106     | 1,220,835            | 252,363            | 320,341        | 26.2          | 29,401       | 2.4         | 349,742      | 28.7        | 5.0         | 14.6        | 10.1         | 10/01/2023             | 10/01/2023           |
| NORTH BREVARD HOSPITAL<br>(Parrish) | G          | 10/01/2022        | 59,533,522                | -23,605,676 | 0                    | 3,233,810          | 51,831         | 0.0           | 0            | 0.0         | 51,831       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| 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                   | F          | 10/01/2022        | 112,896,842               | 27,456,612  | 16,789,880           | 3,172,403          | 6,492,660      | 38.7          | 2,524,873    | 15.0        | 9,017,533    | 53.7        | 7.0         | 36.3        | 10.4         | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI 691 [GPF]               | F          | 10/01/2022        | 2,067,713                 | -474,502    | 0                    | 294,266            | 0              | 0.0           | 0            | 0.0         | 0            | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI 691 [GPF]               | G          | 10/01/2022        | 139,401,269               | -1,286,805  | 9,656,971            | 7,235,542          | 1,890,045      | 19.6          | 0            | 0.0         | 1,890,045    | 19.6        | 6.8         | 14.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI 691 [GPF]               | P          | 10/01/2022        | 5,588,917                 | -1,591,955  | 138,743              | 270,811            | 50,865         | 36.7          | 0            | 0.0         | 50,865       | 36.7        | 7.0         | 33.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI 748                     | P          | 10/01/2022        | 94,495,300                | 32,183,833  | 7,959,950            | 5,752,851          | 2,896,696      | 36.4          | 3,096,944    | 38.9        | 5,993,640    | 75.3        | 11.5        | 62.8        | 1.0          | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI BEACH                   | G          | 10/01/2022        | 79,519,048                | 38,782,769  | 7,475,082            | 8,994,537          | 1,056,583      | 14.1          | 3,785,942    | 50.7        | 4,842,525    | 64.8        | 7.0         | 58.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI BEACH                   | PF         | 10/01/2022        | 96,113,826                | 52,992,058  | 7,536,081            | 11,169,088         | 2,175,769      | 28.9          | 5,662,881    | 75.1        | 7,838,650    | 104.0       | 11.1        | 88.7        | 6.1          | 10/01/2023             | 10/01/2023           |
| NORTH MIAMI BEACH -<br>MANAGEMENT   | G          | 10/01/2022        | 19,315,757                | 2,233,604   | 380,626              | 1,051,130          | 480,124        | 126.1         | 0            | 0.0         | 480,124      | 126.1       | 8.0         | 121.8       | 0.0          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-----------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| NORTH PORT            | F          | 10/01/2022        | 54,354,227                | 6,650,138  | 3,668,606            | 2,579,837          | 821,788        | 22.4          | 703,974      | 19.2        | 1,525,762    | 41.6        | 10.6        | 25.6        | 6.8          | 10/01/2023             | 10/01/2023           |
| NORTH PORT            | P          | 10/01/2022        | 53,576,421                | 6,394,671  | 5,584,210            | 2,658,855          | 1,560,128      | 27.9          | 686,335      | 12.3        | 2,246,463    | 40.2        | 8.0         | 28.6        | 5.0          | 10/01/2023             | 10/01/2023           |
| NORTH RIVER FCD       | F          | 10/01/2022        | 24,557,790                | 4,316,814  | 4,773,574            | 1,425,993          | 1,092,422      | 22.9          | 527,239      | 11.0        | 1,619,661    | 33.9        | 4.5         | 25.6        | 3.8          | 10/01/2023             | 10/01/2023           |
| 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         | 10/01/2022        | 55,426,433                | 12,837,046 | 1,186,745            | 6,439,426          | 288,433        | 24.3          | 3,537,236    | 298.1       | 3,825,669    | 322.4       | 10.0        | 280.0       | 31.8         | 10/01/2022             | 10/01/2022           |
| OCALA                 | F          | 10/01/2022        | 69,123,967                | 17,747,345 | 8,347,705            | 4,732,632          | 1,645,995      | 19.7          | 2,319,732    | 27.8        | 3,965,727    | 47.5        | 7.2         | 38.2        | 2.3          | 10/01/2023             | 10/01/2023           |
| OCALA                 | G          | 10/01/2022        | 164,488,736               | 54,467,717 | 8,666,299            | 16,996,762         | 736,532        | 8.5           | 6,947,120    | 80.2        | 7,683,652    | 88.7        | 5.0         | 83.7        | 0.0          | 10/01/2023             | 10/01/2023           |
| OCALA                 | P          | 10/01/2022        | 77,186,079                | 24,992,619 | 14,410,018           | 5,876,967          | 2,483,401      | 17.2          | 3,146,445    | 21.8        | 5,629,846    | 39.1        | 8.0         | 27.2        | 5.3          | 10/01/2023             | 10/01/2023           |
| OCEAN CITY-WRIGHT FCD | F          | 10/01/2022        | 17,279,497                | 5,809,907  | 3,561,371            | 1,514,569          | 704,337        | 19.8          | 502,396      | 14.1        | 1,206,733    | 33.9        | 7.0         | 17.6        | 10.4         | 10/01/2023             | 10/01/2023           |
| OCOEE                 | G          | 10/01/2022        | 42,292,169                | 4,182,943  | 10,240,506           | 3,168,329          | 1,214,549      | 11.9          | 364,350      | 3.6         | 1,578,899    | 15.4        | 7.4         | 8.6         | 0.0          | 10/01/2023             | 10/01/2023           |
| OCOEE                 | PF         | 10/01/2022        | 62,536,777                | 8,329,596  | 10,329,982           | 3,979,010          | 2,349,562      | 22.8          | 879,797      | 8.5         | 3,229,359    | 31.3        | 8.0         | 18.4        | 6.0          | 10/01/2023             | 10/01/2023           |
| OKALOOSA ISLAND FCD   | F          | 10/01/2022        | 10,846,248                | 8,663,585  | 1,308,391            | 1,064,499          | 373,305        | 28.5          | 789,750      | 60.4        | 1,163,055    | 88.9        | 8.0         | 80.4        | 3.6          | 10/01/2023             | 10/01/2023           |
| OKEECHOBEE            | F          | 10/01/2022        | 4,007,139                 | -1,226,481 | 0                    | 332,293            | 44,389         | 0.0           | 0            | 0.0         | 44,389       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2023           |
| OKEECHOBEE            | G          | 10/01/2022        | 4,938,522                 | -1,019,143 | 1,141,067            | 263,551            | 42,586         | 3.7           | 0            | 0.0         | 42,586       | 3.7         | 6.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2023           |
| OKEECHOBEE            | P          | 10/01/2022        | 9,397,712                 | -1,717,841 | 1,073,721            | 515,308            | 148,989        | 13.9          | 0            | 0.0         | 148,989      | 13.9        | 5.0         | 1.2         | 8.3          | 10/01/2022             | 10/01/2023           |
| OKEECHOBEE UTILITY    | G          | 10/01/2022        | 9,626,810                 | -567,780   | 2,133,865            | 527,748            | 208,827        | 9.8           | 0            | 0.0         | 208,827      | 9.8         | 6.0         | 4.4         | 0.0          | 10/01/2022             | 10/01/2023           |
| OLDSMAR               | F          | 10/01/2022        | 7,457,406                 | 403,418    | 648,155              | 104,958            | 377,278        | 58.2          | 0            | 0.0         | 377,278      | 58.2        | 5.0         | 42.8        | 12.3         | 10/01/2022             | 10/01/2022           |
| ORANGE COUNTY LIBRARY | G          | 01/01/2023        | 50,022,461                | -2,529,528 | 3,327,406            | 3,088,582          | 278,425        | 8.4           | 0            | 0.0         | 278,425      | 8.4         | 0.0         | 8.9         | 0.0          | 01/01/2023             | 01/01/2023           |
| ORANGE PARK           | F          | 10/01/2022        | 8,473,379                 | 1,025,056  | 1,554,224            | 498,317            | 325,340        | 20.9          | 108,047      | 7.0         | 433,387      | 27.9        | 4.0         | 18.1        | 6.8          | 10/01/2023             | 10/01/2023           |
| ORANGE PARK           | G          | 10/01/2022        | 11,580,763                | 68,536     | 2,524,823            | 920,139            | 239,265        | 9.5           | 0            | 0.0         | 239,265      | 9.5         | 3.2         | 6.7         | 0.0          | 10/01/2022             | 10/01/2022           |
| ORANGE PARK           | P          | 10/01/2022        | 19,705,119                | 212,340    | 1,478,898            | 1,211,320          | 479,788        | 32.4          | 18,217       | 1.2         | 498,005      | 33.7        | 6.3         | 17.6        | 10.9         | 10/01/2023             | 10/01/2023           |
| ORLANDO               | F          | 10/01/2022        | 462,229,883               | 92,486,740 | 45,528,166           | 28,284,920         | 14,576,898     | 32.0          | 12,370,782   | 27.2        | 26,947,680   | 59.2        | 7.5         | 48.2        | 5.1          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|--------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| ORLANDO            | G          | 09/30/2022        | 202,833,617               | 36,773,938  | 3,210,591            | 20,726,489         | 10,604,951     | 330.3         | 0            | 0.0         | 10,604,951   | 330.3       | 4.9         | 494.1       | 0.0          | 10/01/2023             | 10/01/2023           |
| ORLANDO            | P          | 10/01/2022        | 641,053,761               | 123,458,962 | 57,596,491           | 46,932,540         | 19,271,911     | 33.5          | 22,334,108   | 38.8        | 41,606,019   | 72.2        | 8.4         | 60.7        | 0.0          | 10/01/2023             | 10/01/2023           |
| ORLANDO AVIATION   | G          | 10/01/2022        | 123,518,122               | -384,810    | 2,297,256            | 12,377,460         | 449,184        | 19.6          | 232,797      | 10.1        | 681,981      | 29.7        | 0.0         | 30.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| ORLANDO UTILITY    | G          | 10/01/2022        | 431,017,402               | 63,832,391  | 112,719,735          | 34,340,878         | 8,067,968      | 7.2           | 9,837,317    | 8.7         | 17,905,285   | 15.9        | 0.2         | 16.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| ORMOND BEACH       | F          | 10/01/2022        | 32,216,232                | 6,871,009   | 2,342,093            | 2,463,584          | 593,318        | 25.3          | 800,590      | 34.2        | 1,393,908    | 59.5        | 8.6         | 37.8        | 15.2         | 10/01/2023             | 10/01/2023           |
| ORMOND BEACH       | G          | 10/01/2022        | 49,812,487                | 4,303,182   | 4,872,117            | 3,762,473          | 692,148        | 14.2          | 80,326       | 1.7         | 772,474      | 15.9        | 4.0         | 17.4        | 0.0          | 10/01/2023             | 10/01/2023           |
| ORMOND BEACH       | P          | 10/01/2022        | 37,725,785                | 9,679,607   | 4,128,903            | 2,844,752          | 1,050,671      | 25.5          | 955,775      | 23.2        | 2,006,446    | 48.6        | 9.0         | 30.5        | 10.7         | 10/01/2023             | 10/01/2023           |
| OVIEDO             | F          | 10/01/2022        | 16,941,463                | 4,447,410   | 3,476,095            | 989,641            | 685,126        | 19.7          | 391,958      | 11.3        | 1,077,084    | 31.0        | 7.0         | 17.2        | 7.9          | 10/01/2023             | 10/01/2023           |
| OVIEDO             | P          | 10/01/2022        | 29,249,534                | 817,896     | 4,424,445            | 1,403,679          | 1,000,310      | 22.6          | 85,548       | 1.9         | 1,085,858    | 24.5        | 6.0         | 14.5        | 4.9          | 10/01/2023             | 10/01/2023           |
| PACE FCD           | F          | 10/01/2022        | 722,655                   | -74,065     | 838,379              | 0                  | 199,211        | 23.8          | 0            | 0.0         | 199,211      | 23.8        | 10.0        | 0.0         | 14.2         | 10/01/2022             | 10/01/2022           |
| PALATKA            | F          | 10/01/2022        | 8,334,136                 | 1,894,192   | 1,408,233            | 732,113            | 303,330        | 21.5          | 258,047      | 18.3        | 561,377      | 39.9        | 6.0         | 31.0        | 4.3          | 10/01/2023             | 10/01/2023           |
| PALATKA            | G          | 10/01/2022        | 17,913,140                | 6,619,089   | 4,154,063            | 2,083,614          | 508,070        | 12.2          | 966,252      | 23.3        | 1,474,322    | 35.5        | 6.0         | 30.8        | 0.0          | 10/01/2023             | 10/01/2023           |
| PALATKA            | P          | 10/01/2022        | 11,089,399                | 1,682,783   | 1,406,980            | 925,151            | 213,466        | 15.2          | 214,670      | 15.3        | 428,136      | 30.4        | 6.0         | 19.5        | 6.1          | 10/01/2023             | 10/01/2023           |
| PALM BAY           | F          | 10/01/2022        | 88,645,341                | 22,638,462  | 7,560,882            | 6,180,185          | 2,313,451      | 30.6          | 2,255,592    | 29.8        | 4,569,043    | 60.4        | 8.8         | 46.3        | 7.7          | 10/01/2023             | 10/01/2023           |
| PALM BAY           | G          | 10/01/2022        | 205,213                   | -221,739    | 0                    | 2,532              | 3,490          | 0.0           | 0            | 0.0         | 3,490        | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| PALM BAY           | P          | 10/01/2022        | 113,240,733               | 18,818,192  | 9,479,877            | 7,212,449          | 2,370,056      | 25.0          | 1,920,544    | 20.3        | 4,290,600    | 45.3        | 8.8         | 30.1        | 8.1          | 10/01/2023             | 10/01/2023           |
| PALM BEACH         | GPF        | 09/30/2022        | 242,925,807               | 91,096,064  | 22,877,359           | 22,327,287         | 4,585,622      | 20.0          | 9,667,962    | 42.3        | 14,253,584   | 62.3        | 5.9         | 54.7        | 0.0          | 10/01/2023             | 10/01/2023           |
| PALM BEACH GARDENS | F          | 10/01/2022        | 120,331,201               | 21,642,471  | 9,110,033            | 6,181,074          | 2,735,307      | 30.0          | 3,073,522    | 33.7        | 5,808,829    | 63.8        | 6.0         | 51.5        | 8.5          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 111,825,514               | 19,898,319  | 10,121,116           | 6,099,200          | 3,878,758      | 38.3          | 2,550,022    | 25.2        | 6,428,780    | 63.5        | 8.6         | 49.0        | 6.3          | 10/01/2023             | 10/01/2023           |
| PALM COAST (VOL)   | F          | 10/01/2022        | 5,052,699                 | -1,363,365  | 0                    | 268,986            | 167,610        | 0.0           | 0            | 0.0         | 167,610      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| PALM HARBOR FCD    | F          | 10/01/2022        | 38,316,797                | -563,332    | 6,228,499            | 423,587            | 2,206,036      | 35.4          | 0            | 0.0         | 2,206,036    | 35.4        | 7.5         | 22.0        | 6.6          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|----------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| PALM TRAN, INC. (ATU-1577) | G          | 01/01/2023        | 127,446,195               | 19,503,225  | 32,252,408           | 9,188,680          | 4,608,303      | 14.3          | 1,942,486    | 6.0         | 6,550,789    | 20.3        | 3.0         | 18.4        | 0.0          | 01/01/2024             | 01/01/2024           |
| PALMETTO                   | G          | 10/01/2022        | 15,219,018                | 690,753     | 3,026,190            | 1,117,055          | 348,912        | 11.5          | 70,595       | 2.3         | 419,507      | 13.9        | 5.0         | 9.3         | 0.0          | 10/01/2023             | 10/01/2023           |
| PALMETTO                   | P          | 10/01/2022        | 13,853,395                | 1,849,593   | 1,779,871            | 1,153,916          | 358,430        | 20.1          | 214,241      | 12.0        | 572,671      | 32.2        | 5.0         | 20.4        | 7.9          | 10/01/2023             | 10/01/2023           |
| PANAMA CITY                | F          | 10/01/2022        | 37,732,537                | 16,627,191  | 4,822,807            | 3,406,761          | 1,039,221      | 21.6          | 2,034,256    | 42.2        | 3,073,477    | 63.7        | 7.5         | 51.8        | 6.9          | 10/01/2023             | 10/01/2023           |
| PANAMA CITY                | P          | 10/01/2022        | 36,614,310                | 10,523,383  | 5,205,454            | 3,319,899          | 989,971        | 19.0          | 953,299      | 18.3        | 1,943,270    | 37.3        | 8.1         | 23.7        | 7.0          | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 17,801,272                | 3,465,288   | 3,193,941            | 991,710            | 930,242        | 29.1          | 285,369      | 8.9         | 1,215,611    | 38.1        | 4.1         | 23.8        | 8.6          | 10/01/2022             | 10/01/2022           |
| PANAMA CITY BEACH          | G          | 10/01/2022        | 41,133,108                | 1,750,852   | 9,490,595            | 2,675,720          | 2,218,122      | 23.4          | 133,724      | 1.4         | 2,351,846    | 24.8        | 8.7         | 12.0        | 0.0          | 10/01/2022             | 10/01/2022           |
| PANAMA CITY BEACH          | P          | 10/01/2022        | 24,258,456                | 3,350,964   | 4,223,545            | 1,706,832          | 1,098,377      | 26.0          | 418,470      | 9.9         | 1,516,847    | 35.9        | 11.0        | 19.1        | 2.9          | 10/01/2022             | 10/01/2022           |
| PARKLAND                   | P          | 10/01/2022        | 2,013,587                 | 415,447     | 0                    | 173,436            | 30,000         | 0.0           | 54,267       | 0.0         | 84,267       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| 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<br>SUPP | G          | 10/01/2022        | 3,305,495                 | -1,796      | 104,000              | 225,768            | 85,671         | 82.4          | 0            | 0.0         | 85,671       | 82.4        | 0.0         | 87.3        | 0.0          | 10/01/2022             | 10/01/2022           |
| PEMBROKE PINES             | G          | 10/01/2022        | 196,432,476               | -16,814,112 | 1,792,752            | 14,405,328         | 509,344        | 28.4          | 0            | 0.0         | 509,344      | 28.4        | 7.3         | 25.2        | 0.0          | 10/01/2022             | 10/01/2022           |
| PEMBROKE PINES             | PF         | 10/01/2022        | 765,837,403               | 263,079,882 | 30,583,848           | 48,693,022         | 10,259,269     | 33.5          | 25,943,640   | 84.8        | 36,202,909   | 118.4       | 7.2         | 107.6       | 8.9          | 10/01/2023             | 10/01/2023           |
| PENSACOLA                  | F          | 10/01/2022        | 116,636,597               | 6,814,649   | 6,329,377            | 9,257,134          | 1,740,196      | 27.5          | 702,602      | 11.1        | 2,442,798    | 38.6        | 11.0        | 17.9        | 9.7          | 10/01/2023             | 10/01/2023           |
| PENSACOLA                  | G          | 09/30/2022        | 131,905,286               | 21,163,374  | 4,910,733            | 14,113,632         | 707,810        | 14.4          | 5,161,550    | 105.1       | 5,869,360    | 119.5       | 5.5         | 114.0       | 0.0          | 10/01/2023             | 10/01/2023           |
| PENSACOLA                  | P          | 10/01/2022        | 109,616,680               | 21,312,114  | 4,037,524            | 7,988,750          | 827,751        | 20.5          | 3,315,536    | 82.1        | 4,143,287    | 102.6       | 5.2         | 80.5        | 16.9         | 10/01/2023             | 10/01/2023           |
| PERRY                      | F          | 10/01/2022        | 4,038,817                 | 794,659     | 777,839              | 309,185            | 197,377        | 25.4          | 82,422       | 10.6        | 279,799      | 36.0        | 1.0         | 30.5        | 5.8          | 10/01/2023             | 10/01/2023           |
| PERRY                      | P          | 10/01/2022        | 9,006,472                 | -108,091    | 1,224,708            | 699,393            | 270,898        | 22.1          | 0            | 0.0         | 270,898      | 22.1        | 3.1         | 11.0        | 5.5          | 10/01/2023             | 10/01/2023           |
| PINELLAS PARK              | F          | 10/01/2022        | 70,415,538                | 5,553,534   | 5,680,120            | 4,614,958          | 1,542,471      | 27.2          | 691,715      | 12.2        | 2,234,186    | 39.3        | 9.0         | 26.4        | 4.0          | 10/01/2023             | 10/01/2023           |
| PINELLAS PARK              | G          | 10/01/2022        | 96,569,889                | -5,839,210  | 15,359,587           | 5,286,092          | 2,293,832      | 14.9          | 0            | 0.0         | 2,293,832    | 14.9        | 4.9         | 11.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| PINELLAS PARK              | P          | 10/01/2022        | 77,874,122                | -3,684,101  | 8,340,601            | 3,284,341          | 1,950,638      | 23.4          | 0            | 0.0         | 1,950,638    | 23.4        | 8.0         | 13.4        | 1.9          | 10/01/2022             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| PLANT CITY       | PF         | 10/01/2022        | 56,378,041                | 15,506,829  | 8,261,094            | 4,205,725          | 1,892,232      | 22.9          | 1,369,594    | 16.6        | 3,261,826    | 39.5        | 10.0        | 20.5        | 9.0          | 10/01/2023             | 10/01/2023           |
| PLANTATION       | G          | 10/01/2022        | 180,982,444               | 39,979,195  | 34,673,029           | 14,799,712         | 5,602,989      | 16.2          | 4,029,193    | 11.6        | 9,632,182    | 27.8        | 5.6         | 23.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| PLANTATION       | P          | 10/01/2022        | 184,701,068               | 36,014,082  | 11,928,790           | 12,554,107         | 4,273,460      | 35.8          | 3,407,270    | 28.6        | 7,680,730    | 64.4        | 10.0        | 49.1        | 7.5          | 10/01/2023             | 10/01/2023           |
| PLANTATION (VOL) | F          | 10/01/2022        | 22,158,953                | -4,763,346  | 0                    | 1,198,256          | 72,310         | 0.0           | 0            | 0.0         | 72,310       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| POMPANO BEACH    | G          | 10/01/2022        | 227,129,215               | 113,441,573 | 39,578,975           | 17,844,452         | 12,324,614     | 31.1          | 10,584,637   | 26.7        | 22,909,251   | 57.9        | 10.0        | 46.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| POMPANO BEACH    | PF         | 10/01/2022        | 232,301,213               | 170,080,469 | 19,022,396           | 24,718,490         | 8,380,591      | 44.1          | 14,359,698   | 75.5        | 22,740,289   | 119.5       | 11.6        | 104.2       | 13.5         | 10/01/2023             | 12/31/2023           |
| PORT ORANGE      | F          | 10/01/2022        | 34,905,766                | 17,893,777  | 3,432,428            | 3,251,807          | 732,189        | 21.3          | 2,595,383    | 75.6        | 3,327,572    | 97.0        | 7.8         | 79.2        | 13.5         | 10/01/2023             | 10/01/2023           |
| PORT ORANGE      | G          | 10/01/2022        | 35,432,901                | 5,179,647   | 3,512,463            | 2,780,657          | 578,849        | 16.5          | 415,043      | 11.8        | 993,892      | 28.3        | 7.5         | 15.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| PORT ORANGE      | P          | 10/01/2022        | 48,598,646                | 6,929,139   | 5,009,753            | 3,125,742          | 1,362,393      | 27.2          | 1,040,573    | 20.8        | 2,402,966    | 48.0        | 7.8         | 35.0        | 10.1         | 10/01/2023             | 10/01/2023           |
| PORT ST. LUCIE   | P          | 10/01/2022        | 136,880,957               | 23,737,085  | 23,056,248           | 6,769,500          | 5,408,728      | 23.5          | 3,537,562    | 15.3        | 8,946,290    | 38.8        | 9.0         | 23.1        | 8.1          | 10/01/2023             | 10/01/2023           |
| PUNTA GORDA      | F          | 10/01/2022        | 18,856,076                | 1,314,001   | 2,532,893            | 920,650            | 752,643        | 29.7          | 22,520       | 0.9         | 775,163      | 30.6        | 9.5         | 12.9        | 8.3          | 10/01/2023             | 10/01/2023           |
| PUNTA GORDA      | G          | 10/01/2022        | 47,989,029                | 5,393,082   | 2,925,929            | 3,819,277          | 528,908        | 18.1          | 460,570      | 15.7        | 989,478      | 33.8        | 8.1         | 25.7        | 0.0          | 10/01/2023             | 10/01/2023           |
| PUNTA GORDA      | P          | 10/01/2022        | 19,560,608                | 1,876,142   | 2,475,604            | 1,485,809          | 695,551        | 28.1          | 211,572      | 8.6         | 907,123      | 36.6        | 8.0         | 19.7        | 8.9          | 10/01/2023             | 10/01/2023           |
| QUINCY           | PF         | 10/01/2022        | 8,160,522                 | 1,945,046   | 1,610,115            | 901,991            | 245,055        | 15.2          | 204,706      | 12.7        | 449,761      | 27.9        | 7.5         | 13.1        | 6.9          | 10/01/2023             | 10/01/2023           |
| RIVIERA BEACH    | F          | 10/01/2022        | 100,533,980               | -1,364,056  | 4,466,043            | 5,480,964          | 1,958,366      | 43.9          | 0            | 0.0         | 1,958,366    | 43.9        | 8.0         | 34.0        | 1.8          | 10/01/2023             | 10/01/2023           |
| RIVIERA BEACH    | G          | 10/01/2022        | 121,224,047               | -22,992,754 | 5,547,738            | 7,792,238          | 1,543,021      | 27.8          | 0            | 0.0         | 1,543,021    | 27.8        | 6.0         | 22.4        | 0.0          | 10/01/2023             | 10/01/2023           |
| RIVIERA BEACH    | P          | 09/30/2022        | 78,523,910                | 7,307,366   | 8,382,401            | 5,543,574          | 2,603,698      | 31.1          | 0            | 0.0         | 2,603,698    | 31.1        | 8.0         | 24.7        | 1.1          | 10/01/2023             | 10/01/2023           |
| ROCKLEDGE        | F          | 10/01/2022        | 12,763,145                | 2,470,441   | 2,126,277            | 1,123,669          | 436,301        | 20.5          | 238,730      | 11.2        | 675,031      | 31.8        | 7.0         | 19.1        | 9.2          | 10/01/2023             | 10/01/2023           |
| ROCKLEDGE        | G          | 10/01/2022        | 19,374,874                | 1,102,911   | 5,446,935            | 1,284,003          | 683,762        | 12.6          | 104,073      | 1.9         | 787,835      | 14.5        | 6.0         | 9.9         | 0.0          | 10/01/2023             | 10/01/2023           |
| ROCKLEDGE        | P          | 10/01/2022        | 16,257,560                | -51,163     | 2,598,723            | 1,109,116          | 488,953        | 18.8          | 0            | 0.0         | 488,953      | 18.8        | 7.0         | 3.9         | 10.4         | 10/01/2023             | 10/01/2023           |
| SAFETY HARBOR    | F          | 10/01/2022        | 12,062,819                | -1,781,791  | 1,803,394            | 152,618            | 541,271        | 30.0          | 0            | 0.0         | 541,271      | 30.0        | 6.0         | 17.0        | 6.0          | 10/01/2023             | 10/01/2023           |
| SAINT AUGUSTINE  | F          | 10/01/2022        | 13,606,762                | 2,040,910   | 2,398,289            | 799,893            | 494,917        | 20.6          | 215,278      | 9.0         | 710,195      | 29.6        | 5.0         | 18.1        | 7.6          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District                 | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|----------------------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| SAINT AUGUSTINE                  | G          | 10/01/2022        | 52,280,494                | 10,902,420  | 12,734,115           | 4,172,733          | 1,427,738      | 11.2          | 2,789,162    | 21.9        | 4,216,900    | 33.1        | 4.0         | 28.6        | 0.0          | 10/01/2023             | 10/01/2022           |
| SAINT AUGUSTINE                  | P          | 10/01/2022        | 23,808,247                | 1,899,402   | 4,015,631            | 1,566,638          | 612,349        | 15.3          | 444,552      | 11.1        | 1,056,901    | 26.3        | 5.5         | 19.3        | 5.6          | 10/01/2023             | 10/01/2018           |
| SAINT CLOUD                      | G          | 10/01/2022        | 62,613,760                | 5,587,353   | 16,340,397           | 4,575,744          | 2,380,808      | 14.6          | 611,448      | 3.7         | 2,992,256    | 18.3        | 1.0         | 18.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| SAINT CLOUD                      | PF         | 10/01/2022        | 63,962,191                | 16,106,776  | 12,168,603           | 3,726,211          | 3,617,357      | 29.7          | 1,325,584    | 10.9        | 4,942,941    | 40.6        | 8.6         | 29.9        | 3.7          | 10/01/2023             | 10/01/2023           |
| SAINT JOHNS RIVER PW PK          | G          | 10/01/2022        | 146,392,210               | -4,483,296  | 318,498              | 13,348,263         | 112,061        | 35.2          | 0            | 0.0         | 112,061      | 35.2        | 4.0         | 53.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| SAINT LUCIE COUNTY FCD           | F          | 10/01/2022        | 315,349,740               | 109,432,635 | 33,395,684           | 23,314,618         | 10,013,991     | 30.0          | 9,934,163    | 29.8        | 19,948,154   | 59.7        | 6.0         | 48.6        | 6.1          | 10/01/2023             | 10/01/2023           |
| SAINT LUCIE COUNTY FCD           | G          | 10/01/2022        | 18,704,417                | 10,583,439  | 4,697,047            | 1,477,303          | 851,217        | 18.1          | 1,109,435    | 23.6        | 1,960,652    | 41.7        | 3.8         | 38.7        | 0.0          | 10/01/2023             | 10/01/2023           |
| SAINT PETE BEACH                 | F          | 10/01/2022        | 16,206,924                | 7,608,719   | 2,278,401            | 1,371,242          | 518,071        | 22.7          | 760,487      | 33.4        | 1,278,558    | 56.1        | 11.4        | 38.1        | 8.7          | 10/01/2023             | 10/01/2023           |
| SAINT PETE BEACH                 | G          | 10/01/2022        | 11,420,318                | 3,873,476   | 630,855              | 1,338,470          | 97,173         | 15.4          | 469,036      | 74.4        | 566,209      | 89.8        | 3.0         | 90.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| SAINT PETE BEACH                 | P          | 10/01/2022        | 15,141,661                | 1,845,948   | 0                    | 1,380,590          | 42,234         | 0.0           | 177,359      | 0.0         | 219,593      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| SAINT PETERSBURG                 | F          | 10/01/2022        | 264,612,485               | 6,438,702   | 28,946,761           | 19,899,472         | 8,513,603      | 29.4          | 460,459      | 1.6         | 8,974,062    | 31.0        | 7.0         | 22.1        | 4.2          | 10/01/2023             | 10/01/2023           |
| SAINT PETERSBURG                 | G          | 10/01/2022        | 444,694,902               | 93,179,516  | 106,585,069          | 32,046,595         | 13,789,759     | 12.9          | 7,560,589    | 7.1         | 21,350,348   | 20.0        | 2.0         | 19.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| SAINT PETERSBURG                 | P          | 10/01/2022        | 433,184,911               | 97,032,998  | 56,123,995           | 32,097,953         | 14,484,868     | 25.8          | 4,431,006    | 7.9         | 18,915,874   | 33.7        | 7.0         | 25.9        | 3.4          | 10/01/2023             | 10/01/2023           |
| SAN CARLOS PARK FCD              | F          | 10/01/2022        | 27,994,483                | 5,309,741   | 4,861,628            | 400,473            | 1,988,172      | 40.9          | 0            | 0.0         | 1,988,172    | 40.9        | 2.2         | 34.4        | 5.4          | 10/01/2023             | 10/01/2023           |
| SANFORD                          | F          | 10/01/2022        | 39,566,946                | 348,076     | 3,361,508            | 1,988,380          | 780,698        | 23.2          | 34,182       | 1.0         | 814,880      | 24.2        | 7.0         | 12.9        | 5.0          | 10/01/2023             | 10/01/2023           |
| SANFORD                          | P          | 10/01/2022        | 50,462,851                | 2,490,264   | 3,215,539            | 3,417,481          | 748,465        | 23.3          | 250,911      | 7.8         | 999,376      | 31.1        | 6.1         | 20.5        | 5.5          | 10/01/2023             | 10/01/2023           |
| SANIBEL                          | G          | 10/01/2022        | 31,173,857                | 5,432,301   | 638,773              | 2,842,842          | 103,330        | 16.2          | 683,610      | 107.0       | 786,940      | 123.2       | 5.0         | 122.2       | 0.0          | 10/01/2023             | 10/01/2023           |
| SANIBEL                          | P          | 10/01/2022        | 22,091,021                | 4,685,003   | 2,124,293            | 1,694,333          | 681,027        | 32.1          | 724,713      | 34.1        | 1,405,740    | 66.2        | 8.0         | 56.2        | 4.5          | 10/01/2023             | 10/01/2023           |
| SARASOTA                         | F          | 09/30/2022        | 157,306,522               | 4,088,297   | 0                    | 12,667,538         | 1,225,826      | 0.0           | 597,413      | 0.0         | 1,823,239    | 0.0         | 8.0         | 0.0         | 0.0          | 10/01/2023             | 10/01/2023           |
| SARASOTA                         | G          | 09/30/2022        | 151,024,624               | 53,259,805  | 8,228,862            | 13,691,065         | 1,952,795      | 23.7          | 5,834,166    | 70.9        | 7,786,961    | 94.6        | 6.0         | 88.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| SARASOTA                         | P          | 09/30/2022        | 263,148,430               | 32,630,591  | 15,591,790           | 16,777,336         | 5,528,692      | 35.5          | 3,408,306    | 21.9        | 8,936,998    | 57.3        | 8.0         | 44.7        | 4.6          | 10/01/2023             | 10/01/2023           |
| SARASOTA MEMORIAL<br>HEALTH CARE | G          | 10/01/2022        | 361,656,191               | 17,670,105  | 98,750,411           | 16,065,804         | 7,082,050      | 7.2           | 5,954,189    | 6.0         | 13,036,239   | 13.2        | 0.0         | 14.1        | 0.0          | 10/01/2022             | 10/01/2022           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|--|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| SARASOTA-MANATEE AIRPORT                                   | G          | 10/01/2022        | 23,694,937                | 4,538,555   | 3,247,661            | 1,643,352          | 457,806        | 14.1          | 679,122      | 20.9        | 1,136,928    | 35.0        | 0.0         | 36.9        | 0.0          | 10/01/2022             | 10/01/2022           |
| SATELLITE BEACH  | G          | 10/01/2022        | 7,341,913                 | 718,322     | 146,663              | 740,690            | 57,435         | 39.2          | 75,987       | 51.8        | 133,422      | 91.0        | 8.0         | 85.7        | 0.0          | 10/01/2023             | 10/01/2023           |
| SATELLITE BEACH  | PF         | 10/01/2022        | 21,530,112                | 2,443,455   | 2,344,793            | 1,566,282          | 740,982        | 31.6          | 288,153      | 12.3        | 1,029,135    | 43.9        | 8.0         | 31.3        | 4.2          | 10/01/2023             | 10/01/2023           |
| SEBASTIAN  | P          | 10/01/2022        | 18,482,914                | 3,662,580   | 2,704,277            | 1,263,891          | 627,225        | 23.2          | 399,125      | 14.8        | 1,026,350    | 38.0        | 8.0         | 22.9        | 8.4          | 10/01/2023             | 10/01/2023           |
| SEBRING  | F          | 10/01/2022        | 13,680,608                | 1,547,108   | 84,528               | 1,146,982          | 75,676         | 89.5          | 162,736      | 192.5       | 238,412      | 282.1       | 6.5         | 295.3       | 0.0          | 10/01/2023             | 10/01/2023           |
| SEBRING  | P          | 10/01/2022        | 19,205,657                | 1,130,387   | 728,108              | 1,010,533          | 296,910        | 40.8          | 158,581      | 21.8        | 455,491      | 62.6        | 5.0         | 57.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| SEMINOLE   | F          | 10/01/2022        | 39,118,183                | 7,413,555   | 5,048,463            | 3,165,333          | 1,198,939      | 23.8          | 816,809      | 16.2        | 2,015,748    | 39.9        | 12.5        | 22.9        | 5.9          | 10/01/2023             | 10/01/2023           |
| SOUTH BROWARD HOSPITAL                                     | G          | 05/01/2022        | 855,992,769               | 44,418,270  | 308,228,851          | 49,586,226         | 20,335,200     | 6.6           | 13,696,600   | 4.4         | 34,031,800   | 11.0        | 0.0         | 11.8        | 0.0          | 05/01/2022             | 05/01/2022           |
| SOUTH MIAMI [GP]   | G          | 10/01/2022        | 20,817,062                | -2,314,705  | 3,486,374            | 1,041,212          | 400,038        | 11.5          | 0            | 0.0         | 400,038      | 11.5        | 5.6         | 10.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| SOUTH MIAMI [GP]   | P          | 10/01/2022        | 28,369,700                | -237,424    | 2,776,533            | 1,520,219          | 545,253        | 19.6          | 0            | 0.0         | 545,253      | 19.6        | 7.5         | 10.0        | 2.9          | 10/01/2023             | 10/01/2023           |
| SOUTH PASADENA   | F          | 10/01/2022        | 6,944,291                 | 2,938,653   | 1,281,630            | 559,544            | 272,648        | 21.3          | 312,921      | 24.4        | 585,569      | 45.7        | 6.0         | 37.4        | 3.9          | 10/01/2023             | 10/01/2023           |
| SOUTH WALTON FCD   | F          | 10/01/2022        | 66,136,902                | 3,312,946   | 9,262,550            | 2,051,709          | 2,972,902      | 32.1          | 570,981      | 6.2         | 3,543,883    | 38.3        | 5.7         | 24.0        | 9.0          | 10/01/2023             | 10/01/2023           |
| Southeast Volusia County Hospital District (was Bert Fish) | G          | 01/01/2023        | 41,152,286                | -12,314,870 | 45,027               | 2,859,723          | 37,852         | 84.1          | 0            | 0.0         | 37,852       | 84.1        | 0.0         | 89.5        | 0.0          | 01/01/2023             | 01/01/2023           |
| SOUTHERN MANATEE FCD                                       | F          | 10/01/2022        | 56,533,288                | 12,056,180  | 5,363,948            | 2,196,374          | 3,407,232      | 63.5          | 0            | 0.0         | 3,407,232    | 63.5        | 3.5         | 53.0        | 9.1          | 10/01/2022             | 10/01/2022           |
| SOUTHERN MANATEE FCD                                       | G          | 10/01/2022        | 3,724,132                 | 570,969     | 161,394              | 244,178            | 116,967        | 72.5          | 0            | 0.0         | 116,967      | 72.5        | 3.5         | 71.4        | 0.0          | 10/01/2022             | 10/01/2022           |
| STARKE   | F          | 10/01/2022        | 4,325,785                 | 1,312,234   | 705,669              | 215,164            | 199,669        | 28.3          | 93,243       | 13.2        | 292,912      | 41.5        | 5.0         | 33.8        | 4.1          | 10/01/2023             | 10/01/2023           |
| STARKE   | G          | 10/01/2022        | 10,029,422                | 2,066,678   | 1,989,809            | 1,050,256          | 185,463        | 9.3           | 192,251      | 9.7         | 377,714      | 19.0        | 1.0         | 18.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| STARKE   | P          | 10/01/2022        | 4,498,559                 | 503,144     | 681,553              | 411,878            | 178,711        | 26.2          | 42,549       | 6.2         | 221,260      | 32.5        | 1.0         | 26.2        | 6.4          | 10/01/2023             | 10/01/2023           |
| SUNRISE  | F          | 10/01/2022        | 154,973,848               | 47,974,427  | 15,033,437           | 11,265,476         | 5,068,467      | 33.7          | 4,063,742    | 27.0        | 9,132,209    | 60.8        | 10.6        | 47.1        | 6.6          | 10/01/2023             | 10/01/2023           |
| SUNRISE  | G          | 10/01/2022        | 243,990,158               | 97,801,679  | 42,797,234           | 22,041,349         | 7,345,381      | 17.2          | 10,934,235   | 25.6        | 18,279,616   | 42.7        | 9.0         | 36.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| SUNRISE  | P          | 10/01/2022        | 183,038,305               | 78,294,570  | 14,061,792           | 14,021,047         | 4,506,482      | 32.1          | 9,473,989    | 67.4        | 13,980,471   | 99.4        | 9.3         | 86.9        | 6.4          | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL        | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-------------------|------------|-------------------|---------------------------|-------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| SURFSIDE [GP]     | G          | 10/01/2022        | 10,540,717                | 3,586,941   | 4,213,300            | 734,351            | 665,408        | 15.8          | 295,681      | 7.0         | 961,089      | 22.8        | 8.0         | 15.1        | 0.0          | 10/01/2023             | 10/01/2023           |
| SURFSIDE [GP]     | P          | 10/01/2022        | 18,337,832                | 1,790,625   | 2,646,419            | 733,498            | 827,350        | 31.3          | 99,997       | 3.8         | 927,347      | 35.0        | 8.0         | 27.3        | 0.0          | 10/01/2023             | 10/01/2023           |
| SWEETWATER        | P          | 10/01/2022        | 16,888,787                | 995,360     | 5,951,329            | 717,400            | 2,017,442      | 33.9          | 0            | 0.0         | 2,017,442    | 33.9        | 12.0        | 21.7        | 0.9          | 10/01/2023             | 10/01/2023           |
| TALLAHASSEE [GPF] | F          | 10/01/2022        | 261,596,000               | 51,839,000  | 16,262,000           | 17,751,059         | 5,300,000      | 32.6          | 3,841,000    | 23.6        | 9,141,000    | 56.2        | 18.2        | 40.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| TALLAHASSEE [GPF] | G          | 10/01/2022        | 1,346,451,000             | 122,393,000 | 122,579,000          | 82,718,187         | 20,026,000     | 16.3          | 11,796,000   | 9.6         | 31,822,000   | 26.0        | 5.0         | 21.9        | 0.0          | 10/01/2023             | 10/01/2023           |
| TALLAHASSEE [GPF] | P          | 10/01/2022        | 390,916,000               | 55,597,000  | 24,563,000           | 23,970,726         | 7,331,000      | 29.9          | 4,659,000    | 19.0        | 11,990,000   | 48.8        | 11.0        | 39.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| TAMARAC           | F          | 10/01/2022        | 129,161,487               | 0           | 10,869,639           | 4,800,586          | 3,929,609      | 36.2          | 0            | 0.0         | 3,929,609    | 36.2        | 10.5        | 18.7        | 7.0          | 10/01/2022             | 10/01/2022           |
| TAMARAC           | G          | 10/01/2022        | 57,443,939                | -3,263,643  | 7,679,001            | 3,449,902          | 1,674,058      | 21.8          | 0            | 0.0         | 1,674,058    | 21.8        | 7.0         | 14.8        | 0.0          | 10/01/2022             | 10/01/2022           |
| TAMARAC           | P          | 10/01/2022        | 6,006,559                 | 2,217,274   | 0                    | 884,015            | 148,366        | 0.0           | 757,074      | 0.0         | 905,440      | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| TAMARAC - ELECTED | G          | 10/01/2022        | 64,004,588                | -1,495,907  | 8,354,904            | 2,945,451          | 2,469,488      | 29.6          | 0            | 0.0         | 2,469,488    | 29.6        | 10.0        | 19.6        | 0.0          | 10/01/2022             | 10/01/2022           |
| TAMPA             | G          | 10/01/2022        | 695,720,510               | 130,550,265 | 190,927,905          | 61,264,398         | 12,981,913     | 6.8           | 11,785,026   | 6.2         | 24,766,939   | 13.0        | 0.0         | 13.4        | 0.0          | 10/01/2023             | 10/01/2023           |
| TAMPA             | PF         | 10/01/2022        | 1,153,828,174             | 193,444,862 | 144,687,093          | 102,798,206        | 40,979,362     | 28.3          | 26,042,101   | 18.0        | 67,021,463   | 46.3        | 18.7        | 25.0        | 5.5          | 10/01/2023             | 10/01/2023           |
| TAMPA PF (STAFF)  | G          | 10/01/2021        | 1,768,586                 | -149,273    | 552,533              | 20,406             | 149,362        | 27.0          | 0            | 0.0         | 149,362      | 27.0        | 5.9         | 20.6        | 0.0          | 10/01/2022             | 10/01/2022           |
| TARPON SPRINGS    | F          | 10/01/2022        | 30,505,160                | 3,210,004   | 2,502,156            | 2,011,522          | 738,110        | 29.5          | 273,955      | 11.0        | 1,012,065    | 40.5        | 9.4         | 20.8        | 10.2         | 10/01/2023             | 10/01/2023           |
| TARPON SPRINGS    | P          | 10/01/2022        | 28,154,346                | 5,893,785   | 3,561,579            | 2,006,113          | 850,541        | 23.9          | 654,913      | 18.4        | 1,505,454    | 42.3        | 8.0         | 25.7        | 8.6          | 10/01/2023             | 10/01/2023           |
| TAVARES           | F          | 10/01/2022        | 9,784,860                 | 647,629     | 1,724,534            | 286,770            | 418,101        | 24.2          | 91,881       | 5.3         | 509,982      | 29.6        | 2.0         | 22.7        | 5.9          | 10/01/2023             | 10/01/2023           |
| TAVARES           | P          | 10/01/2022        | 14,547,340                | 3,300,226   | 1,469,893            | 905,978            | 489,070        | 33.3          | 383,426      | 26.1        | 872,496      | 59.4        | 11.3        | 42.4        | 7.8          | 10/01/2023             | 10/01/2023           |
| TEMPLE TERRACE    | F          | 10/01/2022        | 33,717,544                | 10,596,409  | 4,124,186            | 2,004,913          | 1,315,586      | 31.9          | 1,127,284    | 27.3        | 2,442,870    | 59.2        | 10.5        | 46.8        | 4.2          | 10/01/2023             | 10/01/2023           |
| TEMPLE TERRACE    | P          | 10/01/2022        | 32,483,105                | 19,625,624  | 3,497,822            | 3,001,568          | 942,978        | 27.0          | 2,039,126    | 58.3        | 2,982,104    | 85.3        | 11.2        | 64.6        | 12.7         | 10/01/2023             | 10/01/2023           |
| TEQUESTA          | G          | 10/01/2022        | 7,742,454                 | -247,373    | 3,868,586            | 331,777            | 520,775        | 13.5          | 0            | 0.0         | 520,775      | 13.5        | 5.0         | 8.8         | 0.0          | 10/01/2023             | 10/01/2023           |
| TEQUESTA [PF]     | F          | 10/01/2022        | 13,745,648                | 1,486,142   | 1,852,315            | 622,564            | 490,329        | 26.5          | 189,051      | 10.2        | 679,380      | 36.7        | 6.0         | 21.4        | 10.4         | 10/01/2023             | 10/01/2023           |
| TEQUESTA [PF]     | P          | 10/01/2022        | 6,643,342                 | -1,907,734  | 1,578,819            | 139,710            | 423,757        | 26.8          | 0            | 0.0         | 423,757      | 26.8        | 5.0         | 6.5         | 15.3         | 10/01/2023             | 10/01/2023           |

**APPENDIX A - Financial/Contribution Data - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | Total<br>Market<br>Assets | UAAL       | Valuation<br>Payroll | Retired<br>Payroll | Normal<br>Cost | Normal<br>Pct | UAAL<br>Pymt | UAAL<br>Pct | Reqd<br>Cont | Reqd<br>Pct | Memb<br>Pct | City<br>Pct | Other<br>Pct | Plan Year<br>Beginning | Payment<br>Beginning |
|-------------------------------|------------|-------------------|---------------------------|------------|----------------------|--------------------|----------------|---------------|--------------|-------------|--------------|-------------|-------------|-------------|--------------|------------------------|----------------------|
| TITUSVILLE                    | G          | 10/01/2022        | 60,434,843                | 6,126,468  | 15,326,982           | 5,384,000          | 1,314,781      | 8.6           | 755,156      | 4.9         | 2,069,937    | 13.5        | 2.5         | 11.5        | 0.0          | 10/01/2023             | 10/01/2023           |
| TITUSVILLE                    | PF         | 10/01/2022        | 63,282,670                | 7,237,422  | 8,584,385            | 5,241,048          | 1,194,285      | 13.9          | 794,863      | 9.3         | 1,989,148    | 23.2        | 6.5         | 12.7        | 4.8          | 10/01/2023             | 10/01/2023           |
| TRI-COUNTY TRANSIT (ATU-1596) | G          | 10/01/2022        | 155,832,144               | 3,329,797  | 15,932,463           | 12,009,493         | 3,125,426      | 19.6          | 581,285      | 3.7         | 3,706,711    | 23.3        | 8.7         | 15.3        | 0.0          | 10/01/2023             | 10/01/2023           |
| UMATILLA                      | P          | 10/01/2022        | 2,314,851                 | -427,370   | 344,322              | 60,476             | 45,880         | 13.3          | 0            | 0.0         | 45,880       | 13.3        | 3.0         | 0.0         | 10.7         | 10/01/2023             | 10/01/2023           |
| 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          | 10/01/2022        | 28,720,835                | 17,405,487 | 1,293,538            | 2,999,696          | 464,516        | 35.9          | 1,973,966    | 152.6       | 2,438,482    | 188.5       | 7.0         | 171.9       | 15.8         | 10/01/2023             | 10/01/2023           |
| VENICE                        | P          | 10/01/2022        | 37,539,264                | 1,333,243  | 85,131               | 3,848,534          | 99,978         | 117.4         | 257,824      | 302.9       | 357,802      | 420.3       | 7.0         | 107.8       | 319.7        | 10/01/2023             | 10/01/2023           |
| VERO BEACH                    | F          | 10/01/2022        | 6,499,860                 | -235,785   | 0                    | 752,008            | 20,153         | 0.0           | 0            | 0.0         | 20,153       | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| VERO BEACH                    | G          | 10/01/2022        | 89,800,196                | 12,492,874 | 0                    | 8,815,815          | 90,309         | 0.0           | 2,985,962    | 0.0         | 3,076,271    | 0.0         | 0.0         | 0.0         | 0.0          | 10/01/2022             | 10/01/2022           |
| VERO BEACH                    | P          | 10/01/2022        | 45,001,750                | 4,384,727  | 3,681,224            | 2,823,394          | 762,114        | 20.7          | 399,175      | 10.8        | 1,161,289    | 31.6        | 6.6         | 16.5        | 8.4          | 10/01/2023             | 10/01/2023           |
| VILLAGE OF NORTH PALM BEACH   | G          | 10/01/2022        | 16,267,288                | 569,801    | 1,334,777            | 1,262,725          | 247,084        | 18.5          | 49,262       | 3.7         | 296,346      | 22.2        | 5.2         | 17.6        | 0.0          | 10/01/2023             | 10/01/2023           |
| VILLAGE OF NORTH PALM BEACH   | PF         | 10/01/2022        | 30,067,827                | 4,530,669  | 6,010,481            | 1,374,566          | 1,405,887      | 23.4          | 439,368      | 7.3         | 1,845,255    | 30.7        | 9.3         | 15.7        | 6.9          | 10/01/2023             | 10/01/2023           |
| VILLAGE OF PALM SPRINGS       | G          | 10/01/2022        | 29,116,226                | -2,246,088 | 1,651,653            | 1,469,135          | 426,315        | 25.8          | 0            | 0.0         | 426,315      | 25.8        | 3.0         | 25.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| VILLAGE OF PALM SPRINGS       | PF         | 10/01/2022        | 35,407,837                | -11,911    | 1,091,789            | 1,751,410          | 398,518        | 36.5          | 53,445       | 4.9         | 451,963      | 41.4        | 6.6         | 26.1        | 10.2         | 10/01/2023             | 10/01/2023           |
| 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         | 10/01/2022        | 20,073,346                | -477,295   | 3,342,507            | 873,573            | 755,638        | 22.6          | 0            | 0.0         | 755,638      | 22.6        | 10.0        | 13.1        | 0.0          | 10/01/2022             | 10/01/2022           |
| WEST MANATEE FCD              | F          | 10/01/2022        | 23,423,875                | 98,798     | 3,654,571            | 346,386            | 1,352,444      | 37.0          | 6,283        | 0.2         | 1,358,727    | 37.2        | 2.9         | 26.2        | 9.5          | 10/01/2023             | 10/01/2023           |
| WEST MELBOURNE                | P          | 10/01/2022        | 18,062,906                | 503,481    | 2,622,982            | 904,315            | 680,155        | 25.9          | 42,755       | 1.6         | 722,910      | 27.6        | 8.5         | 12.7        | 7.3          | 10/01/2023             | 10/01/2023           |
| WEST PALM BEACH               | F          | 09/30/2022        | 244,496,646               | 65,207,612 | 24,321,041           | 12,486,698         | 5,708,874      | 23.5          | 6,982,393    | 28.7        | 12,691,267   | 52.2        | 13.1        | 36.0        | 0.0          | 10/01/2023             | 10/01/2023           |
| WEST PALM BEACH               | G          | 09/30/2022        | 38,781,299                | 1,430,346  | 816,116              | 3,218,459          | 498,487        | 61.1          | 0            | 0.0         | 498,487      | 61.1        | 5.5         | 60.2        | 0.0          | 10/01/2023             | 10/01/2023           |
| WEST PALM BEACH               | P          | 09/30/2022        | 425,292,643               | 37,620,538 | 23,607,190           | 18,606,945         | 7,354,490      | 31.2          | 2,857,765    | 12.1        | 10,212,255   | 43.3        | 11.0        | 32.0        | 0.0          | 10/01/2023             | 10/01/2023           |



## APPENDIX B

### BENEFIT DATA

Each defined benefit plan is listed with information on normal retirement and termination benefits first.

- Appendix B includes such information as annual benefit accrual rate, number of years used in computing Average Final Compensation (AFC), normal retirement age, normal form of benefit payment, whether there is a vesting provision, and if there is an automatic COLA in a plan.
- Appendix B2 includes a summary of additional benefits, which includes information on disability, death, and early retirement benefit provisions.

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

|                                    |   |
|------------------------------------|---|
|                                    | <p><b>(1)</b> = percent of AFC earned each year<br/> <b>(2)</b> = AFC, AME, FAC, or AAE<br/> <b>(3)</b> = service credit (years of service)</p>   |
| 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).<br/> 99 = Career average<br/> AL = All years of service used<br/> 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 Normal Form of Benefit Description below).   |
| Normal Form of Benefit Description | <p>There are five types of benefit payment forms:</p> <ol style="list-style-type: none"> <li>1. Life Annuity</li> <li>2. Life Annuity w/10 years certain</li> <li>3. Joint &amp; Survivor</li> <li>4. Single Sum</li> <li>5. Other (often Life Annuity w/5 years certain or a variation of the Joint &amp; Survivor benefit)</li> </ol>   |
| Vesting Schedule                   | <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% vested to 100% 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% vesting to 100% vesting (e.g., 10% 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% 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 - 9/30/2023**

| City or District               | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description               | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|--------------------------------|----------------------------------|--|-----|--|---|-----|---|
| ALACHUA COUNTY LIBRARY         | G<br><br>Closed                  | 2.00 2.00% x FAE x SC                                    | 03  | VR 20SC, ANY AGE; 65 W/5SC<br><br>1 LIFE ANNUITY                                       | Cliff<br><br>5                                | YES | COLA = MAX<br>2.2%/YR (BASED ON<br>CPI)   |
| ALACHUA COUNTY SCHOOL<br>BOARD | ERP<br><br>Closed                | VR BEN=AMT OF FRS EARLY RET<br>REDUCTION                 | N/A | VR AGE 55-61 W/ 25 SC<br><br>1 LIFE ANNUITY  | Graded<br><br>N/A                             | YES | IF RET'D 7/08-6/09:<br>20 YRS SCH BD SC &<br>FRS SC REQ'D; IF<br>RET'D 7/09-6/13:<br>LAST 15 YRS W/<br>SCH BD |
| ALTAMONTE SPRINGS              | G<br><br>Active                  | 1.60 1.60% x AFC x SC                                    | 05  | 62 30SC, ANY AGE; 62 W/6SC<br><br>1 LIFE ANNUITY                                       | Cliff<br><br>6                                | YES | COLA = 3%/YR,<br>Elected officials and<br>city manager<br>benefit rate = 2%                                   |
| ALTAMONTE SPRINGS              | P<br><br>Active                  | 3.00 3.00% X AFC X SC                                    | 05  | VR 25SC, ANY AGE; 55 W/6SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | Cliff<br><br>6                                | YES | COLA= 3%/YR   |
| APOPKA                         | F<br><br>Active                  | VR [3%xSC(0-10yrs)+3.5%xSC(yrs10-<br>20)+4%xSC(20+)]XFAE | 05  | VR 22SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | NO  | DROP  |
| APOPKA                         | G<br><br>Active                  | 2.75 2.75% x AFS x SC                                    | 05  | 57 57 W/5SC<br><br>1 LIFE ANNUITY  | Cliff<br><br>10                               | NO  |   |
| APOPKA                         | P<br><br>Active                  | 4.00 4.00% x FAE x SC                                    | 03  | VR 20SC, ANY AGE; 45 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | NO  | SUPP  |
| ARCADIA                        | G<br><br>Active                  | 2.00 2.00% x AMC x SC                                    | 05  | 65 AGE 65<br><br>1 LIFE ANNUITY  | Graded<br><br>6                               | NO  | PRIOR TO 9/20/11,<br>FULL VESTING = 10<br>YRS   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS      | Retirement Benefit Rate |                                 | AFC | Normal Retirement Age  |  | Vesting Schedule      | COL | Comments   |
|------------------|-----------------|-------------------------|---------------------------------|-----|------------------------|--|-----------------------|-----|--|
|                  | Plan<br>Status  | Pct                     | Description                     |     | YR                     | Description  | Years to full vesting |     |  |
|                  |                 |                         |                                 |     | Normal Form of Benefit | N Description  |                       |     |  |
| ARCADIA          | PF<br>Active    | 3.65                    | 3.65% X AFC X SC                | 03  | VR                     | AGE 55 OR 20SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN            | Cliff<br>6            | NO  | DROP   |
| ATLANTIC BEACH   | G<br><br>Closed | 2.50                    | 2.50% X FAC X SC (MAX 100% FAC) | 05  | 60                     | 60 W/5SC<br><br>1 LIFE ANNUITY                                 | Cliff<br><br>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<br><br>Active | 2.00                    | 2.00% x AFC x SC (MAX 100% FAC) | 05  | VR                     | 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | Cliff<br><br>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<br>Closed     |                         | VR W/SC BEF OR AFT 1-1-05       | 05  | VR                     | 55 W/6SC OR 25SC, ANY AGE<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br>10           | YES | DROP   |
| AUBURNDALE       | F<br>Active     | 3.75                    | 3.75% x AFC x SC                | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | Cliff<br>10           | NO  | SUPP   |
| AUBURNDALE       | G<br><br>Closed | 2.50                    | 2.50% X AFC X SC                | 05  | VR                     | 55 W/10SC; 52 W/25SC<br><br>1 LIFE ANNUITY                     | Cliff<br><br>10       | NO  | BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES                       |
| AUBURNDALE       | P<br>Active     | 3.50                    | 3.50% X AFC X SC                | 05  | VR                     | 20SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | Cliff<br>10           | NO  | SUPP   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District    | TYP<br>SYS     | Retirement Benefit Rate |                               | AFC                    | Normal Retirement Age | Vesting Schedule                    | COL    | Comments      |   |
|---------------------|----------------|-------------------------|-------------------------------|------------------------|-----------------------|-------------------------------------|--------|---------------|---|
|                     | Plan<br>Status | Pct                     | Description                   |                        | YR Description        | Years to full vesting               |        |               |   |
|                     |                |                         |                               | Normal Form of Benefit |                       |                                     |        | N Description |   |
| AVENTURA            | P              | 3.00                    | 3.00% x AFC x SC              | 05                     | VR                    | 22.5 SC, ANY AGE                    | Cliff  | YES           |   |
|                     | Active         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 10     |               |   |
| AVON PARK           | F              | 3.16                    | 3.16% x AFC x SC              | 05                     | VR                    | 55 W/10SC; 52 W/25SC                | Cliff  | YES           | DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET; 3.16% of AFC if hired < 10/31/2013 |
|                     | Active         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 10     |               |   |
| AVON PARK           | P              | 2.00                    | 2.00% X AFC X SC              | 05                     | VR                    | 55 W/10SC; 25SC, ANY AGE; OR AGE 60 | Cliff  | YES           | DROP  |
|                     | Closed         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 10     |               |   |
| BAL HARBOUR VILLAGE | G              | 3.00                    | 3.00% x FAC x SC              | 03                     | VR                    | 30SC, ANY AGE; 55 W/25SC; AGE 57    | Graded | YES           | DROP; COLA = 2.5%/YR  |
|                     | Active         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 10     |               |   |
| BAL HARBOUR VILLAGE | P              | 3.00                    | 3.00% X FAC X SC; MIN \$25/MO | 04                     | VR                    | 20SC, ANY AGE; AGE 57; 55 W/10SC    | Graded | YES           | COLA = 1.25%/YR   |
|                     | Closed         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 10     |               |   |
| BARTOW              | F              | 3.15                    | 3.15% X AFC X SC              | 05                     | VR                    | 28SC, ANY AGE; 55 W/10SC; 52 W/25SC | Cliff  | YES           | COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET  |
|                     | Active         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 6      |               |   |
| BARTOW              | G              | 2.53                    | 2.53% x AMC x SC              | 05                     | VR                    | 25SC, ANY AGE; 62 W/10SC            | Cliff  | NO            | DROP  |
|                     | Active         |                         |                               |                        |                       | 1 LIFE ANNUITY                      | 6      |               |   |
| BARTOW              | P              | 3.15                    | 3.15% x AFC x SC              | 05                     | VR                    | 20SC, ANY AGE; 55 W/6SC             | Cliff  | YES           | COLA  |
|                     | Active         |                         |                               |                        |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | 6      |               |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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<br>N Description | Years to full vesting |     |  |
| BAY HARBOR ISLANDS    | G           | VR                      | %AFC Var. W/TYPE SC & RATE                | 05  | VR 52 W/20SC; 55 W/10SC; OR AGE 65      | Cliff                 | NO  | \$375/mo subsidy from retirement to age 65   |
|                       | Active      |                         |   |     | 1 LIFE ANNUITY                          | 5                     |     |  |
| BAY HARBOR ISLANDS    | P           | VR                      | %AFC Var. W/TYPE SC & RATE                | 03  | VR 50 W/20SC; 55 W/10SC; OR AGE 65      | Cliff                 | NO  | \$375/mo subsidy from retirement to age 65   |
|                       | Active      |                         |   |     | 1 LIFE ANNUITY                          | 5                     |     |  |
| BAY MEDICAL CENTER    | G           | VR                      | Var. W/ CONVERSION BEN OR CASH<br>BAL BEN | 05  | 62 62 W/5SC; NO LATER THAN 65<br>W/5SC  | Cliff                 | YES | HEALTH INSURANCE SUBSIDY   |
|                       | Frozen      |                         |   |     | 1 LIFE ANNUITY                          | 5                     |     |  |
| BELLE GLADE           | G           | 2.00                    | 2.00% x AME x SC, MAX 30SC                | 05  | VR 30SC, ANY AGE; 62 W/10SC; AGE 65     | Cliff                 | YES | COLA DEPENDS ON CPI (MAX 3%/YR)  |
|                       | Active      |                         |   |     | 1 LIFE ANNUITY                          | 10                    |     |  |
| BELLE GLADE (RETIRED) | PF          | N/A                     | N/A                                       | N/A | 55 55&6CS;25CS                          | Cliff                 | YES | RETIRED EMPLOYEES' PLAN ONLY   |
|                       | Closed      |                         |   |     | N/N/A                                   | N/A                   |     |  |
| BELLE GLADE HOUSING   | G           | VR                      | Var.                                      | 05  | VR LATER OF 65 OR 10SC                  | Graded                | NO  |  |
|                       | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |  |
| BELLEAIR              | P           | 3.00                    | 3.00% x AFC x SC                          | 05  | VR 25SC, ANY AGE; 55 W/10SC             | Cliff                 | NO  | Accrual rate changed from 3.50% to 3.00% on 1/21/2020 and NRA form 55 w/5SC to 55 w/10SC |
|                       | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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                           |                  |     |   |
| 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 - 9/30/2023**

| City or District | TYP<br>SYS     | Retirement Benefit Rate |                             | AFC | Normal Retirement Age |   | Vesting Schedule      | COL | Comments  |
|------------------|----------------|-------------------------|-----------------------------|-----|-----------------------|---|-----------------------|-----|---|
|                  | Plan<br>Status | Pct                     | Description                 |     | YR                    | Description                             | Years to full vesting |     |   |
|                  |                |                         |                             |     |                       | Normal Form of Benefit<br>N Description |                       |     |   |
| BOYNTON BEACH    | F              | 3.00                    | 3.00% x FAC x SC            | 03  | VR                    | 25SC, ANY AGE; 55 W/10SC                | Cliff                 | YES | DROP; 13TH CHECK;<br>COLA = 2%/YR<br>BEGINNING 5 YRS<br>AFT RET                               |
|                  | Active         |                         |                             |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| BOYNTON BEACH    | G              | 3.00                    | 3.00% x FAMC x SC (MAX 75%) | 05  | VR                    | 30SC, ANY AGE; 62 W/5SC; 55<br>W/25SC   | Cliff                 | NO  | 13TH CHK  |
|                  | Active         |                         |                             |     |                       | 1 LIFE ANNUITY                          | 5                     |     |   |
| BOYNTON BEACH    | P              | 3.00                    | 3.00% x AFC x SC            | 05  | VR                    | 25SC, ANY AGE; 55 W/10SC                | Cliff                 | NO  | 3.5% multiplier if<br>hired prior to<br>10/1/2015   |
|                  | Active         |                         |                             |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| BRADENTON        | F              | 3.00                    | 3.00% x AFC x SC            | 02  | VR                    | 25SC, ANY AGE; 55 W/10SC                | Cliff                 | YES | COLA = 3%/YR<br>FROM AGE 55 TO<br>AGE 64  |
|                  | Active         |                         |                             |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| BRADENTON        | P              | 3.00                    | 3.00% x AFC x SC            | 05  | VR                    | 25SC; 55 W/8SC                          | Cliff                 | YES | ADD'L SUPP FOR<br>20+SC = \$10/MO<br>PER YR OF TOTAL<br>SC; COLA ONLY FOR<br>NORM RET & >20SC |
|                  | Active         |                         |                             |     |                       | 3 JOINT/SURVIVOR                        | 8                     |     |   |
| BROOKSVILLE      | F              | 3.10                    | 3.10% x AFC x SC            | 05  | VR                    | 20SC, ANY AGE; 55 W/10SC; 60            | Cliff                 | YES | COLA = 3%/YR<br>FROM 55 TO 65   |
|                  | Active         |                         |                             |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| BROOKSVILLE      | P              | 4.00                    | 4.00% X AFC X SC            | 05  | VR                    | 20SC, ANY AGE; 55 W/6SC                 | Cliff                 | YES | DROP; COLA =<br>3%/YR FROM AGE<br>55 TO 65 ONLY   |
|                  | Closed         |                         |                             |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 6                     |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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                          |                  |     |   |
| BUSHNELL         | G           | 1.60                    | 1.60% X AFC X SC; Var. W/>30SC OR >62         | 05  | 62 30SC, ANY AGE; AGE 62               | Cliff            | YES | COLA = 3%/YR  |
|                  | Closed      |                         |   |     | 1 LIFE ANNUITY                         | 6                |     |   |
| CAPE CORAL       | F           | 3.25                    | 3.25% X AFC X SC                              | 05  | VR 25SC, ANY AGE OR AGE 52 W/10CS      | Graded           | YES | DROP  |
|                  | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN      | 10               |     |   |
| CAPE CORAL       | G           | VR                      | 2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC     | 05  | VR 27SC, ANY AGE; 62 W/10SC            | Graded           | YES | NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC   |
|                  | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN      | 10               |     |   |
| CAPE CORAL       | P           | 3.25                    | 3.25% x AFC x SC                              | 05  | VR 27SC, ANY AGE; 52 W/10SC            | Graded           | YES | NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR  |
|                  | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN      | 10               |     |   |
| CASSELBERRY      | PF          | VR                      | (3.00% for Police, 3.12% for Fire) x AFC x SC | 05  | VR 55 W/10SC (8SC for Fire); 52 W/25SC | Cliff            | YES | FOR HDT BEF 9/15/13: NR = 25SC OR 55 W/6SC, VEST = 6; COLA = 3%/YR; SUPP BEN = \$5 PER YR OF SC |
|                  | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN      | 8                |     |   |
| CHATTAHOOCHEE    | F           | 2.50                    | 2.50% X AFC X SC                              | 05  | VR 55 W/10 SC,OR 52 W/25SC             | Cliff            | NO  |   |
|                  | Active      |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN      | 10               |     |   |
| CLEARWATER       | F           | VR                      | 50%PAY + 2%/YR OVER 20, MAX 60%               | 03  | VR 20SC                                | Cliff            | YES |   |
|                  | Closed      |                         |   |     | 3 JOINT/SURVIVOR                       | 12               |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District   | TYP<br>SYS     | Retirement Benefit Rate |  | AFC                    | Normal Retirement Age | Vesting Schedule                                 | COL    | Comments      |  |
|--------------------|----------------|-------------------------|--|------------------------|-----------------------|--|--------|---------------|--|
|                    | Plan<br>Status | Pct                     | Description                              |                        | YR                    | Description                                      |        |               | Years to full vesting  |
|                    |                |                         |  | Normal Form of Benefit |                       |  |        | N Description |  |
| CLEARWATER         | GPF            | VR                      | G = 2% X AMC X SC; PF = 2.75% X AMC X SC | 05                     | VR                    | G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC | Cliff  | YES           | G W/ HDT BEF 1/1/13; NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75% |
|                    | Active         |                         |  |                        | 5                     | OTHER  | 10     |               |  |
| CLERMONT           | F              | 3.00                    | 3.00% x AME x SC                         | 05                     | VR                    | 55 W/10SC; 20SC, ANY AGE                         | Graded | NO            | FOR SC BEF 10/1/02 = BEN RATE: 2.25%                                   |
|                    | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     |               |  |
| CLERMONT           | P              | 3.00                    | 3.00% X AFC X SC                         | 05                     | VR                    | 20SC, ANY AGE; 55 W/10SC                         | Graded | NO            | DROP; 2.25% X AFC FOR SC BEF 10/1/02                                   |
|                    | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     |               |  |
| CLERMONT (RETIRED) | G              | 2.00                    | 2.00% X AFC X SC                         | 05                     | 65                    | 65 W/10SC  | Cliff  | NO            |  |
|                    | Closed         |                         |  |                        | 1                     | LIFE ANNUITY                                     | N/A    |               |  |
| CLEWISTON          | F              | 2.75                    | 2.75% x AFC x CS (max 100% compensation) | 05                     | VR                    | 55 W/10SC, 52 W/25SC                             | Cliff  | NO            |  |
|                    | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     |               |  |
| CLEWISTON          | G              | 1.80                    | 1.80% X AMC X SC                         | 05                     | VR                    | 65 W/5SC; 62 W/10SC                              | Cliff  | YES           | COLA = 3%/YR   |
|                    | Frozen         |                         |  |                        | 1                     | LIFE ANNUITY                                     | 5      |               |  |
| COCOA              | F              | 3.00                    | 3.00% X AME X SC                         | 03                     | VR                    | 25SC, ANY AGE; 55 W/10SC                         | Cliff  | YES           | NR = 25SC OR AGE 52 IF HDT BEF 1/1/99                                  |
|                    | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     |               |  |
| COCOA              | G              | 3.00                    | 3.00% x AFC x SC                         | 03                     | VR                    | 50 W/25SC; 57 W/10SC                             | Cliff  | YES           | NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65               |
|                    | Closed         |                         |  |                        | 1                     | LIFE ANNUITY                                     | 10     |               |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District         | TYP<br>SYS     | Retirement Benefit Rate |                         | AFC | Normal Retirement Age                     | Vesting Schedule | COL | Comments  |
|--------------------------|----------------|-------------------------|-------------------------|-----|---|------------------|-----|---|
|                          | Plan<br>Status | Pct                     | Description             |     | YR  | Description      |     |   |
|                          |                |                         |                         |     | Normal Form of Benefit                    |                  |     |   |
|                          |                |                         |                         |     | N Description                             |                  |     |   |
| COCOA                    | P              | 3.00                    | 3.00% X AME X SC        | 05  | VR 25SC, ANY AGE; 50 W/10SC               | Cliff            | YES | DROP  |
|                          | Active         |                         |                         |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN         | 10               |     |   |
| COCOA BEACH              | F              | 3.00                    | 3.00% x AFC x SC        | 03  | VR 25SC, ANY AGE; 55 W/10SC               | Cliff            | NO  | BEN RATE = 4.00%<br>FOR SC BEF<br>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<br>W/25SC | Cliff            | NO  | BEN RATE = 4.00%<br>FOR SC BEF<br>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<br>FOR BSO<br>TRANSFERS VR W/<br>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<br>8.13% PD BY BSO;<br>SUPP = \$9.44/MO<br>X SC (MAX=\$236);<br>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  |
|                          | Closed         |                         |                         |     | 1 LIFE ANNUITY                            | 6                |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS     | Retirement Benefit Rate |                                       | AFC | Normal Retirement Age  | Vesting Schedule | COL | Comments  |
|------------------|----------------|-------------------------|---------------------------------------|-----|--|------------------|-----|---|
|                  | Plan<br>Status | Pct                     | Description                           |     | YR   | Description      |     |   |
|                  |                |                         |                                       |     | Normal Form of Benefit   |                  |     |   |
|                  |                |                         |                                       |     | N Description  |                  |     |   |
| CORAL GABLES     | GPF<br>Active  | VR                      | % Var. W/ P/F, BARG, NON-BARG         | VR  | VR 65 W/6SC; 62 W/10SC; RULE OF 80<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN        | Cliff<br>10      | YES | DROP  |
| CORAL SPRINGS    | F<br>Active    | 3.50                    | 3.50% X AME X SC                      | 03  | VR 25CS, ANY AGE; 52 W/20CS; 55<br>W/10CS<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br>10      | YES | BEN RATE VR FOR<br>SC BEF 1/1/03;<br>COLA = 1%/YR |
| CORAL SPRINGS    | G<br>Closed    | VR                      | 3.0% AME X SC AFT 1/1/91; 2.5%<br>BEF | 03  | VR 62 W/5SC; 55 W/10SC<br>1 LIFE ANNUITY                                       | Graded<br>15     | YES | COLA = 2%/YR (FOR<br>SVC RET ONLY)                |
| CORAL SPRINGS    | P<br>Active    | 3.50                    | 3.50% X AME X SC                      | 4   | VR 23CS, ANY AGE; 55 W/10CS<br>1 LIFE ANNUITY                                  | Graded<br>10     | YES |   |
| CRESCENT CITY    | F<br>Active    | 3.00                    | 3.00% X AFC X SC                      | 05  | VR 55 W/10SC; 52 W/25SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br>10      | NO  |   |
| CRESCENT CITY    | P<br>Active    | 3.00                    | 3.00% X AFC X SC                      | 05  | VR 55W/8SC; 52W/25SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                      | Cliff<br>8       | NO  |   |
| CRESTVIEW        | G<br>Active    | 2.64                    | 2.64% X AFC X SC                      | 05  | 55 55 W/10SC<br>1 LIFE ANNUITY   | Cliff<br>10      | NO  | DROP; \$215/MO<br>SUPP (NORMAL<br>ONLY)           |
| CRESTVIEW        | PF<br>Active   | 3.2                     | 3.2% X AFC X SC                       | 05  | VR 55 W/10SC; 52 W/25SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br>10      | NO  |   |
| DADE CITY        | F<br>Active    | 3.25                    | 3.25% x AFC x SC                      | 05  | VR 55 W/10SC OR 52 W/25SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | Cliff<br>10      | NO  |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District       | TYP<br>SYS     | Retirement Benefit Rate |  | AFC                    | Normal Retirement Age | Vesting Schedule                | COL    | Comments      |   |
|------------------------|----------------|-------------------------|--|------------------------|-----------------------|---------------------------------|--------|---------------|---|
|                        | Plan<br>Status | Pct                     | Description                                    |                        | YR Description        |                                 |        |               | Years to full vesting   |
|                        |                |                         |  | Normal Form of Benefit |                       |                                 |        | N Description |   |
| DADE CITY              | P              | 3.50                    | 3.50% x AFC x SC                               | 05                     | VR                    | 55 W/10SC; 52 W/25SC            | Cliff  | YES           | DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET                  |
|                        | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10     |               |   |
| DANIA BEACH            | G              | 3.00                    | 3.00% x AME x SC                               | 03                     | VR                    | 50 W/25SC; 55 W/6SC             | Cliff  | YES           | HEALTH SUBSIDY  |
|                        | Closed         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 6      |               |   |
| DANIA BEACH [PF]       | F              | VR                      | % AFC (MAX 85%) Var. W/SC                      | 02                     | VR                    | 25SC, ANY AGE; 55 W/8SC         | Cliff  | YES           | HIS   |
|                        | Closed         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 8      |               |   |
| DANIA BEACH [PF]       | P              | 3.00                    | 3.00% X AME X SC, MAX 75% AME                  | 02                     | VR                    | 25SC, ANY AGE; 55 W/10SC        | Cliff  | YES           | HIS   |
|                        | Closed         |                         |  |                        | 1                     | LIFE ANNUITY                    | 8      |               |   |
| DAVENPORT              | G              | 2.75                    | 2.75% x AFC x SC                               | 05                     | VR                    | Age 62 w/7 SC; Age 55 w/30SC    | Cliff  | NO            |   |
|                        | Active         |                         |  |                        | 1                     | LIFE ANNUITY                    | 7      |               |   |
| DAVENPORT              | PF             | 3.00                    | 3.00% x AFC x SC                               | 05                     | VR                    | Age 55 w/7 SC; Age 52 w/25SC    | Cliff  | NO            |   |
|                        | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 7      |               |   |
| DAVIE                  | F              | 3.125                   | 3.125 x FMC x SC                               | 05                     | VR                    | 24SC, ANY AGE; 55 W/10SC        | Graded | YES           | DROP  |
|                        | Active         |                         |  |                        | 5                     | OTHER                           | 10     |               |   |
| DAVIE                  | P              | VR                      | 3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%) | VR                     | VR                    | 20SC, ANY AGE; AGE 55           | Cliff  | YES           | DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11)   |
|                        | Active         |                         |  |                        | 5                     | OTHER                           | 10     |               |   |
| DAVIE - GENERAL & MGMT | G              | 1.80                    | 1.80% X AFC X SC                               | 06                     | VR                    | 60 W/30SC; 65 W/10SC            | Cliff  | YES           | FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT |
|                        | Active         |                         |  |                        | 1                     | LIFE ANNUITY                    | 10     |               |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS     | Retirement Benefit Rate |  | AFC                    | Normal Retirement Age | Vesting Schedule                    | COL    | Comments      |   |
|------------------|----------------|-------------------------|--|------------------------|-----------------------|-------------------------------------|--------|---------------|---|
|                  | Plan<br>Status | Pct                     | Description                                    |                        | YR                    | Description                         |        |               | Years to full vesting   |
|                  |                |                         |  | Normal Form of Benefit |                       |                                     |        | N Description |   |
| DAYTONA BEACH    | PF             | 3.00                    | 3.00% x AFC x SC                               | 03                     | VR                    | 25SC, or 55 w/10SC                  | Cliff  | YES           | DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12 |
|                  | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DEERFIELD BEACH  | F              | VR                      | 3.00% x AFC x (0-10)SC + 3.25% x AFC x (10+)SC | 03                     | VR                    | 20SC, ANY AGE; 52 W/10SC            | Cliff  | YES           | DROP; SHARE PLAN  |
|                  | Closed         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DEERFIELD BEACH  | G              | 3.00                    | 3.00% x FAE x SC (MAX 30SC)                    | 03                     | 65                    | 65 W/10SC                           | Cliff  | NO            | VARIABLE COLA   |
|                  | Closed         |                         |  |                        | 1                     | LIFE ANNUITY                        | 10     |               |   |
| DEERFIELD BEACH  | P              | 3.00                    | 3.00% X AFC X SC, MAX 30SC                     | 03                     | VR                    | 20SC, ANY AGE; 47 W/10SC            | Cliff  | NO            | SHARE ACCTS   |
|                  | Closed         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DELAND           | F              | 3.00                    | 3.00% x AMS x SC                               | 05                     | VR                    | 20SC, ANY AGE; 55 W/10SC            | Cliff  | YES           | DROP  |
|                  | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DELAND           | G              | 2.40                    | 2.40% x FMC x SC                               | 05                     | VR                    | 25SC, ANY AGE; 65 W/10SC; 60 W/20SC | Cliff  | YES           | DROP  |
|                  | Closed         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DELAND           | P              | 3.00                    | 3.00% x FMC x SC                               | 05                     | VR                    | 55 W/10SC; 20SC, ANY AGE            | Cliff  | YES           | DROP  |
|                  | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DELRAY BEACH     | F              | 2.75                    | 2.75% x AFC x CS                               | 05                     | 55                    | 55&10CS;25CS ANY AGE                | Cliff  | YES           |   |
|                  | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10     |               |   |
| DELRAY BEACH     | G              | 2.50                    | 2.50% X FMC X SC                               | 05                     | 65                    | 65 W/10SC                           | Graded | NO            | FOR HDT BEF 10/6/10 = 3-YR FMC, NORM RET PROVISIONS VR              |
|                  | Active         |                         |  |                        | 5                     | OTHER                               | 10     |               |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District     | TYP<br>SYS     | Retirement Benefit Rate |  | AFC                    | Normal Retirement Age | Vesting Schedule                    | COL   | Comments      |   |
|----------------------|----------------|-------------------------|--|------------------------|-----------------------|-------------------------------------|-------|---------------|---|
|                      | Plan<br>Status | Pct                     | Description                                    |                        | YR                    | Description                         |       |               | Years to full vesting   |
|                      |                |                         |  | Normal Form of Benefit |                       |                                     |       | N Description |   |
| DELRAY BEACH         | P              | 2.75                    | 2.75 % x AFC x SC                              | 05                     | 55                    | 55&10CS; 25CS ANY AGE               | Cliff | YES           |   |
|                      | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10    |               |   |
| DELTONA              | F              | VR                      | Var. W/ SC OR PAST SC (MAX 100% AFC)           | 05                     | VR                    | 25SC, ANY AGE; 55 W/10SC            | Cliff | YES           | 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    |               |   |
| DORAL - Elected      | G              | VR                      | 50% of AFC + 12.5% for each year after 8 years | 03                     | 60                    | 60 with 8 years of service          | Cliff | NO            |   |
|                      | Active         |                         |  |                        | 1                     | LIFE ANNUITY                        | 8     |               |   |
| DUNEDIN              | F              | VR                      | 3% AFC X (0-25)SC + 2% AFC X (37.5+)SC         | 03                     | VR                    | 20SC, ANY AGE; 55 W/10SC; 52 W/25SC | Cliff | NO            | SHARE PLAN; SUPP  |
|                      | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10    |               |   |
| DUNNELLON            | PF             | 2.50                    | 2.50% x AFC x SC                               | 05                     | VR                    | 25SC, ANY AGE; 55 W/10SC            | Cliff | NO            | BEN RATE FOR SC BEF 10/1/11 = 2.00%                                       |
|                      | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10    |               |   |
| EAST LAKE TARPON FCD | F              | 3.00                    | 3.00% x AFC x SC                               | 05                     | VR                    | 55 W/10SC; 52 W/25SC                | Cliff | YES           | DROP  |
|                      | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 7     |               |   |
| EAST NICEVILLE FCD   | F              | 3.00                    | 3.00% x AFC x SC                               | 05                     | VR                    | 55 W/10SC; 52 W/25SC                | Cliff | NO            |   |
|                      | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10    |               |   |
| EATONVILLE           | P              | 2.00                    | 2.00% x AFC x SC                               | 05                     | VR                    | 55 W/10SC; 52 W/25SC                | Cliff | NO            |   |
|                      | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10    |               |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District         | TYP<br>SYS     | Retirement Benefit Rate |                  | AFC | Normal Retirement Age  | Vesting Schedule                   | COL   | Comments |   |
|--------------------------|----------------|-------------------------|------------------|-----|------------------------|------------------------------------|-------|----------|---|
|                          | Plan<br>Status | Pct                     | Description      |     | YR                     | Description                        |       |          | Years to full vesting                                       |
|                          |                |                         |                  |     | Normal Form of Benefit |                                    |       |          |   |
|                          |                |                         |                  |     | N Description          |                                    |       |          |   |
| EDGEWATER                | F              | 3.00                    | 3.00% x AFC x SC | 03  | VR                     | 20SC, ANY AGE; 55 W/5SC            | Cliff | NO       | SHARE PLAN  |
|                          | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN    | 5     |          |   |
| EDGEWATER                | G              | 2.00                    | 2.00% x AFC x SC | 03  | VR                     | 55 W/5SC OR 25SC, ANY AGE          | Cliff | NO       |   |
|                          | Closed         |                         |                  |     | 1                      | LIFE ANNUITY                       | 5     |          |   |
| EDGEWATER                | P              | 3.00                    | 3.00% x AFC x SC | 03  | VR                     | 20SC, ANY AGE; 55 W/5SC            | Cliff | NO       | FOR SC BEF 10/1/87 = BEN RATE: 2.00%                        |
|                          | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN    | 5     |          |   |
| ENGLEWOOD AREA FCD       | F              | 3.00                    | 3.00% X AFC X SC | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC           | Cliff | YES      | FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG         |
|                          | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN    | 10    |          |   |
| ENGLEWOOD WATER DISTRICT | G              | 1.30                    | 1.30% X AFC X SC | 05  | VR                     | AGE 65 OR 30SC, ANY AGE            | Cliff | YES      |   |
|                          | Closed         |                         |                  |     | 1                      | LIFE ANNUITY                       | 10    |          |   |
| ESTERO FCD               | F              | 3.00                    | 3.00% x AFC x SC | 05  | VR                     | 55 W/10SC; 52 W/25SC               | Cliff | NO       | BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10) |
|                          | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN    | 10    |          |   |
| EUSTIS                   | F              | 4.00                    | 4.00% x AFC x SC | 05  | VR                     | 55 W/10SC; 52 W/25SC               | Cliff | NO       | DROP  |
|                          | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN    | 10    |          |   |
| EUSTIS                   | P              | 3.00                    | 3.00% x AFC x SC | 05  | VR                     | AGE 55 & VESTED OR 52 W/25CS       | Cliff | YES      |   |
|                          | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN    | 10    |          |   |
| FERNANDINA BEACH         | G              | 2.75                    | 2.75% x AFC x SC | 05  | VR                     | 35SC, ANY AGE; 55 W/25SC; 65 W/6SC | Cliff | NO       | DROP  |
|                          | Active         |                         |                  |     | 1                      | LIFE ANNUITY                       | 6     |          |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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                                       |                  |     |  |
| FERNANDINA BEACH       | PF          | 3.25                    | 3.25% X AFC X SC           | 05  | VR 25SC, ANY AGE; 55 W/6SC                          | Cliff            | NO  | DROP   |
|                        | Active      |                         |                            |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 6                |     |  |
| FLAGLER BEACH          | F           | 3.50                    | 3.50% x AFC x SC           | 05  | VR 55 W/10SC; 20SC at any age                       | Cliff            | NO  | SUPP   |
|                        | Active      |                         |                            |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10               |     |  |
| FLAGLER BEACH          | P           | 3.50                    | 3.50% x AFC x SC           | 03  | VR 55 W/10 SC OR 20 SC AT ANY AGE                   | 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                                      | 5                |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District  | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description               | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description            | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|-------------------|----------------------------------|--|-----|---|---|-----|---|
| FORT MEADE        | P<br><br>Closed                  | 1.75 1.75% x AFC x SC                                    | 05  | VR 40SC; 55 W/30; 60 W/10; ADD'L<br>PROV VR W/ AGE @ HDT<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br><br>10                               | NO  |   |
| FORT MYERS        | F<br><br>Active                  | 3.00 3.00% X AME X SC (OFFSET W/INS.<br>CON)             | 05  | VR 25SC, ANY AGE; AGE 52<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                 | Cliff<br><br>10                               | YES | DROP; SUPP; COLA<br>= 3%/YR ON 10/1<br>AT LEAST 2 YRS AFT<br>NRD  |
| FORT MYERS        | G<br><br>Active                  | VR RATE A (1.8%) OR B (3%) X AFC X SC                    | 05  | VR 30SC, ANY AGE; AGE+SC=80; 62<br>W/5SC<br><br>1 LIFE ANNUITY                                    | Cliff<br><br>7                                | YES | DIFF BEN RATES<br>BEF 9/17/12 & BEF<br>4/2/98; SUPP BEN<br>(TIER 2 & 4 MBRS)<br>IF ADD'L CONTRIB<br>FOR MIN 3 YRS |
| FORT MYERS        | P<br><br>Active                  | 3.00 3.00% x AFC x SC +\$290/MO SUPP                     | 05  | VR AGE 55 OR 25SC, ANY AGE<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                               | Cliff<br><br>5                                | YES | DROP; SUPP =<br>\$290/MO if 15SC<br>on 3/17/2014,<br>otherwise \$150  |
| FORT PIERCE       | GP<br><br>Active                 | 3.00 3.00% x AFC x SC                                    | 05  | VR 20SC FOR ORIG MBRS; 60 W/5SC,<br>OR 25SC<br><br>1 LIFE ANNUITY                                 | Cliff<br><br>5                                | YES | DROP  |
| FORT PIERCE SUPP  | P<br><br>Active                  | VR > OF 2% FAS X SC (MAX \$1000) OR<br>1% FAS X (0-30)SC | 03  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                              | Cliff<br><br>10                               | NO  |   |
| FORT WALTON BEACH | F<br><br>Active                  | 3.25 3.25% x AFC x SC (MAX 100% AFC)                     | 05  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                              | Cliff<br><br>10                               | YES | DROP, COLA =<br>3%/YR   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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          |  |                       |     |  |
| FORT WALTON BEACH  | G           | 2.75                    | 2.75% X FAE X SC (MAX 75% FAE)                     | 05  | 62                     | 62 W/10SC                                    | Cliff                 | YES | VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI         |
|                    | Closed      |                         |  |     | 1                      | LIFE ANNUITY                                 | 10                    |     |  |
| FORT WALTON BEACH  | P           | 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           | 2.50                    | 2.50% 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                    |     |  |
| 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                     |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District   | TYP<br>SYS     | Retirement Benefit Rate |                  | AFC | Normal Retirement Age  | Vesting Schedule                       | COL   | Comments |  |
|--------------------|----------------|-------------------------|------------------|-----|------------------------|--|-------|----------|--|
|                    | Plan<br>Status | Pct                     | Description      |     | YR Description         | Years to full vesting                  |       |          |  |
|                    |                |                         |                  |     | Normal Form of Benefit |  |       |          |  |
|                    |                |                         |                  |     | N Description          |  |       |          |  |
| GREEN COVE SPRINGS | P              | 3.00                    | 3.00% x AFC x SC | 05  | VR                     | 25SC, ANY AGE; 55 W/6SC                | Cliff | YES      | COLA = 1.5%/YR;<br>HIS = \$8 X SC<br>(MAX=\$200)                                     |
|                    | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 6     |          |  |
| GREENACRES         | F              | 3.00                    | 3.00% x AME x SC | 05  | VR                     | 25SC, ANY AGE; 55 W/6SC                | Cliff | YES      | COLA = 3%/YR   |
|                    | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 6     |          |  |
| GREENACRES         | P              | 3.00                    | 3.00% x AME x SC | 05  | VR                     | 25SC, ANY AGE; 55 W/6SC                | Cliff | YES      | COLA = 3%/YR   |
|                    | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 6     |          |  |
| GULF BREEZE        | P              | 3.00                    | 3.00% x AFC x SC | 05  | VR                     | 55 W/6SC; 52 W/25SC                    | Cliff | YES      | DROP; SUPP; COLA<br>= 3%/YR; 3.50%<br>multiplier for<br>service prior to<br>3/3/2014 |
|                    | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 6     |          |  |
| GULFPORT           | F              | 3.32                    | 3.32% x AFC x SC | 05  | VR                     | 30SC, ANY AGE; 52 W/25SC; 55<br>W/10SC | Cliff | YES      | COLA = 0.038%/YR<br>FROM AGE 55 TO<br>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    |          |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District             | TYP<br>SYS     | Retirement Benefit Rate |   | AFC | Normal Retirement Age |                                       | Vesting Schedule      |  | COL | Comments   |
|------------------------------|----------------|-------------------------|---|-----|-----------------------|---------------------------------------|-----------------------|--|-----|--|
|                              | Plan<br>Status | Pct                     | Description                             |     | YR                    | Description                           | Years to full vesting |  |     |  |
| HAINES CITY                  | G              | 3.00                    | 3.00% X AFC X SC                        | 05  | 60                    | 60 W/7SC                              | Cliff                 |  | NO  | HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)   |
|                              | Frozen         |                         |   |     | 1                     | LIFE ANNUITY                          | 7                     |  |     |  |
| HAINES CITY                  | P              | 3.30                    | 3.30% x AFC x SC                        | 05  | VR                    | 55 W/10SC; 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 Short SC Var. W/BARG OR N-BARG EE | 03  | 60                    | ATTAINED AGE 60                       | Graded                |  | NO  |  |
|                              | 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 |  |
|                              | 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                    |  |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District    | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|---------------------|----------------------------------|--|-----|--|---|-----|---|
| HIALEAH             | GPF                              | VR Var. W/ SC; EECON; AGE                  | 03  | VR AGE + SC = 70 (MIN 20SC)  | VR  | YES | VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)            |
|                     | Active                           |  |     | 5 OTHER  | VR  |     |   |
| HIALEAH - ELECTED   | G                                | 3.00 3% X FAMC X SC, MAX 25SC              | 01  | VR 55 W/8SC OR 20SC, ANY AGE   | Cliff   | NO  |   |
|                     | Closed                           |  |     | 5 OTHER  | 8   |     |   |
| HIALEAH GARDENS     | P                                | 3.00 3.00% x AFC x SC                      | 05  | VR 20SC, ANY AGE; 55 W/10SC  | Cliff   | NO  | DROP; BEN RATE = 3.00% BEF 10/1/11                                  |
|                     | Active                           |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | 10  |     |   |
| HILLSBOROUGH COUNTY | ERP                              | 1.60 1.60% X FAC X SC                      | 05  | VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC   | N   | YES | FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010             |
|                     | Closed                           |  |     | 1 LIFE ANNUITY   | N/A   |     |   |
| HOLLEY-NAVARRE FCD  | F                                | 4.00 4.00% x AFC x SC                      | 03  | VR 55 W/10SC OR 52 W/25SC  | Cliff   | YES |   |
|                     | Active                           |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | 10  |     |   |
| HOLLY HILL          | F                                | 3.00 3.00% x AME x SC (+SUPP)              | 05  | VR 25SC, ANY AGE; 50 W/6SC   | Cliff   | NO  | DROP  |
|                     | Active                           |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | 6   |     |   |
| HOLLY HILL          | P                                | 3.00 3.00% x AFC x SC                      | 05  | VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11)                                    | Cliff   | YES | SUPP= \$150 per month; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11 |
|                     | Active                           |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN  | 10  |     |   |
| HOLLYWOOD           | F                                | 3.20 3.20% x AME x SC                      | 05  | VR 50 W/10SC; 23SC, ANY AGE  | Cliff   | YES | DIFF BEN RATES, AFC, NORM RET BEF 10/1/11                           |
|                     | Active                           |  |     | 5 OTHER  | 10  |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District                   | TYP<br>SYS     | Retirement Benefit Rate |                                | AFC | Normal Retirement Age  | Vesting Schedule                       | COL    | Comments |   |
|------------------------------------|----------------|-------------------------|--------------------------------|-----|------------------------|--|--------|----------|---|
|                                    | Plan<br>Status | Pct                     | Description                    |     | YR Description         | Years to full vesting                  |        |          |   |
|                                    |                |                         |                                |     | Normal Form of Benefit |  |        |          |   |
|                                    |                |                         |                                |     | N Description          |  |        |          |   |
| HOLLYWOOD                          | G              | 2.50                    | 2.50% X AFC X SC               | 05  | VR                     | 65 W/7SC; 62 W/25SC; 30SC, ANY AGE     | Cliff  | NO       | DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA)                                  |
|                                    | Active         |                         |                                |     | 1                      | LIFE ANNUITY                           | 7      |          |   |
| HOLLYWOOD                          | P              | 3.00                    | 3.00% x AME x SC (MAX 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      |          |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District            | TYP<br>SYS     | Retirement Benefit Rate |  | AFC | Normal Retirement Age |   | Vesting Schedule      | COL | Comments                                    |
|-----------------------------|----------------|-------------------------|--|-----|-----------------------|---|-----------------------|-----|---|
|                             | Plan<br>Status | Pct                     | Description  |     | YR                    | Description   | Years to full vesting |     |   |
|                             |                |                         |  |     |                       | Normal Form of Benefit<br>N Description                       |                       |     |   |
| HOMESTEAD - Old Elected     | G<br>Closed    | 5.00                    | 5.00% X FAE X SC, MAX 100%                         | 03  | 55                    | 55 W/4SC<br>3 JOINT/SURVIVOR                                  | Cliff<br>4            | YES |   |
| HOWEY-IN-THE-HILLS          | P<br>Active    | 3.00                    | 3.00% X AFC X SC                                   | 05  | VR                    | 55 W/10 SC,OR 52 W/25 SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br>10           | NO  |   |
| INDIALANTIC                 | G<br>Active    | 2.00                    | 2.00% X AFC X SC                                   | 05  | VR                    | LATER OF AGE 65 OR 5SC<br>1 LIFE ANNUITY                      | Cliff<br>5            | NO  |   |
| INDIALANTIC                 | PF<br>Active   | 3.00                    | 3.00% x AME x SC                                   | 05  | VR                    | 52 W/25SC; AGE 55<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN        | Cliff<br>10           | NO  | DROP  |
| INDIAN HARBOUR BEACH        | P<br>Active    | 3.00                    | 3.00% x AFC x SC                                   | 05  | 52                    | 52 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                | Cliff<br>10           | NO  | DROP; COLA = 3%/YR                          |
| INDIAN HARBOUR BEACH (SUPP) | P<br>Active    | VR                      | \$84 x SC up to 10 + 120 x SC over 10, max \$2,400 | N/A | 52                    | AGE 52<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br>10           | NO  |   |
| INDIAN RIVER SHORES         | G<br>Closed    | 2.75                    | 2.75% X AME X SC -IRSP                             | 05  | 62                    | AGE 62<br>1 LIFE ANNUITY                                      | Graded<br>7           | NO  | TOWN MGR ELIG FOR NR @ 55 W/5SC             |
| INDIAN RIVER SHORES         | PF<br>Active   | 2.00                    | 2.00% X AFC X SC                                   | 05  | 50                    | AGE 50 W/ 7SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN            | Graded<br>7           | NO  | 2.75% multiplier if hired before 09/30/2012 |
| INDIAN SHORES               | P<br>Active    | 2.50                    | 2.50% X AFC X SC                                   | 05  | VR                    | 55 W/10SC OR 52 W/25SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | Cliff<br>10           | NO  |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District             | TYP<br>SYS     | Retirement Benefit Rate |  | AFC                    | Normal Retirement Age |  | Vesting Schedule      | COL | Comments   |
|------------------------------|----------------|-------------------------|--|------------------------|-----------------------|--|-----------------------|-----|--|
|                              | Plan<br>Status | Pct                     | Description  |                        | YR                    | Description                            | Years to full vesting |     |  |
|                              |                |                         |  | Normal Form of Benefit |                       |  |                       |     |  |
|                              |                |                         |  | N Description          |                       |  |                       |     |  |
| JACKSON MEMORIAL<br>HOSPITAL | G              | 1.60                    | 1.60% X AFC X SC                                     | 8                      | VR                    | 30SC, ANY AGE; 62 W/6SC                | Cliff                 | YES | CERT MBRS W/ HDT<br>BEF 4/1/12 = AFC: 5<br>YRS, NR: 30SC OR<br>62 W/6SC; BEN<br>RATE INCREASES<br>AFTER NRA; HIS |
|                              | Active         |                         |  |                        | 1                     | LIFE ANNUITY                           | 6                     |     |  |
| JACKSONVILLE                 | CO             | VR                      | 3.0% X FMC (0-20SC), 2.0% X FMC<br>(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<br>W/5C   | Cliff                 | YES | HIS; BACKDROP;<br>PLOP   |
|                              | Closed         |                         |  |                        | 3                     | JOINT/SURVIVOR                         | 5                     |     |  |
| JACKSONVILLE                 | PF             | VR                      | 3% x AFC x min(SC,20) + 2% x AFC x<br>SC over 20 yrs | 02                     | VR                    | 20SC                                   | Cliff                 | YES | DROP; COLA =<br>3%/YR  |
|                              | Closed         |                         |  |                        | 3                     | JOINT/SURVIVOR                         | 5                     |     |  |
| JACKSONVILLE - DISABILITY    | G              | N/A                     | SUPPLEMENTAL DIS BENEFIT                             | N/A                    | N/                    | N/A                                    | Cliff                 | YES | 0 SC FOR ILOD; 5 SC<br>FOR REG   |
|                              | Active         |                         |  |                        | N/N/A                 |  | VR                    |     |  |
| JACKSONVILLE - DISABILITY    | PF             | N/A                     | SUPPLEMENTAL DIS BENEFIT                             | N/A                    | N/                    | N/A                                    | Cliff                 | YES |  |
|                              | Active         |                         |  |                        | N/N/A                 |  | VR                    |     |  |
| 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<br>AGE | Cliff                 | YES | DROP   |
|                              | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 10                    |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District                | TYP<br>SYS     | Retirement Benefit Rate |                             | AFC | Normal Retirement Age                   |                                      | Vesting Schedule      | COL | Comments   |
|---------------------------------|----------------|-------------------------|-----------------------------|-----|---|--------------------------------------|-----------------------|-----|--|
|                                 | Plan<br>Status | Pct                     | Description                 |     | YR                                      | Description                          | Years to full vesting |     |  |
|                                 |                |                         |                             |     | Normal Form of Benefit<br>N Description |                                      |                       |     |  |
| JACKSONVILLE PF SENIOR<br>STAFF | G              | 3.00                    | 3% EACH YEAR OF SERVICE     | N/A | 65                                      | 65W 5 YEARS OF SERVICE               | Cliff                 | YES |  |
|                                 | Closed         |                         |                             |     | 3                                       | JOINT/SURVIVOR                       | 5                     |     |  |
| JUPITER                         | P              | 2.75                    | 2.75% x AFC x SC (MAX 25SC) | 05  | VR                                      | RULE OF 70 (MIN 25SC); 55 W/10SC     | Cliff                 | NO  | DROP; SUPP; SHARE<br>PLAN; TIER 1 (HDT<br>BEF 3/6/12)= 3.00%<br>X AS X SC, 3-YR AFC,<br>RULE OF 65 OR 55<br>W/10SC |
|                                 | Active         |                         |                             |     | 2                                       | LIFE ANNUITY W/ 10 YEAR CERTAIN      | 10                    |     |  |
| JUPITER ISLAND                  | GPF            | 3.00                    | 3.00% X FAC X SC            | 03  | VR                                      | 65 W/5SC; 55 W/25SC                  | Cliff                 | NO  | PAY & SVC FROZEN<br>AS OF 10/1/2009<br>W/ EXCEPTION  |
|                                 | Frozen         |                         |                             |     | 5                                       | OTHER                                | 5                     |     |  |
| KEY BISCAYNE                    | PF             | 3.00                    | 3% x AFC x SC               | 05  | VR                                      | 55 W/10SC; 52 W/25SC; AGE+SC =<br>75 | Cliff                 | NO  |  |
|                                 | Active         |                         |                             |     | 2                                       | LIFE ANNUITY W/ 10 YEAR CERTAIN      | 5                     |     |  |
| KEY WEST                        | G              | 1.25                    | 1.25% X FMC X SC            | 03  | VR                                      | 20SC, ANY AGE; 60 W/10SC             | Graded                | NO  | DROP   |
|                                 | Active         |                         |                             |     | 1                                       | LIFE ANNUITY                         | 10                    |     |  |
| KEY WEST                        | PF             | 3.00                    | 3.00% x AFC x SC            | 03  | VR                                      | 20SC, ANY AGE; 55 W/10SC             | Graded                | NO  | SHARE PLAN; SUPP   |
|                                 | Active         |                         |                             |     | 2                                       | LIFE ANNUITY W/ 10 YEAR CERTAIN      | 10                    |     |  |
| KEY WEST HOUSING                | G              | 2.00                    | 2.00% x AFS x SC            | 05  | VR                                      | 30SC, ANY AGE; 60 W/5SC              | Graded                | YES |  |
|                                 | Active         |                         |                             |     | 1                                       | LIFE ANNUITY                         | 15                    |     |  |
| KEY WEST UTILITY                | G              | 2.00                    | 2.00% X AFC X SC            | 05  | VR                                      | 30SC, ANY AGE; 60 W/10SC             | Graded                | YES | COLA = 3%/YR; IF<br>HDT BEF 6/1/10,<br>2.4% BEN RATE, 5-<br>YR AFC, NR = 30SC<br>OR AGE 60                         |
|                                 | Active         |                         |                             |     | 1                                       | LIFE ANNUITY                         | 10                    |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District            | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description           | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments   |
|-----------------------------|----------------------------------|--|-----|--|---|-----|--|
| KISSIMMEE                   | F<br><br>Active                  | VR 3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%) | 05  | VR 30SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Graded<br><br>10                              | NO  | FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC |
| KISSIMMEE                   | G<br><br>Active                  | VR (2.8% tier 1, 3.0% tier 2) x AFC x SC; MAX 30CS   | 05  | 60 60 W/10CS<br><br>1 LIFE ANNUITY   | Graded<br><br>10                              | NO  | SUPP   |
| KISSIMMEE                   | P<br><br>Active                  | 3.00 3.00% x AFC x SC (MAX 100% AFC)                 | 05  | 50 50 W/10SC; 25SC, ANY AGE<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | YES | COLA = 1%/YR; 3.50% multiplier if hired prior to 5/6/2014                                  |
| KISSIMMEE UTILITY AUTHORITY | G<br><br>Active                  | 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<br><br>1 LIFE ANNUITY                       | Graded<br><br>10                              | NO  | DROP; SUPP   |
| LABELLE                     | F<br><br>Active                  | 3.00 3.00% X AFC X SC                                | 05  | VR 55 W/10SC OR 25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                          | Cliff<br><br>10                               | NO  |  |
| LADY LAKE                   | P<br><br>Active                  | 3.50 3.50% X AFC X SC                                | 05  | VR 20SC, ANY AGE; 55 W/8SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | Cliff<br><br>8                                | NO  | \$200 per month supplement   |
| LAKE ALFRED                 | G<br><br>Active                  | 2.72 2.72% X AFC X SC (MAX 40 YR)                    | 05  | 57 57 W/10SC<br><br>5 OTHER  | Cliff<br><br>10                               | NO  | VESTING = 5 YRS IF HDT BEF 10/1/99   |
| LAKE ALFRED                 | PF<br><br>Active                 | 3.00 3.00% X AFC X SC                                | 05  | VR 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                       | Cliff<br><br>10                               | NO  | DROP   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District    | TYP<br>SYS     | Retirement Benefit Rate |  | AFC                    | Normal Retirement Age | Vesting Schedule                                 | COL   | Comments      |   |
|---------------------|----------------|-------------------------|--|------------------------|-----------------------|--|-------|---------------|---|
|                     | Plan<br>Status | Pct                     | Description                              |                        | YR                    | Description                                      |       |               | Years to full vesting                                 |
|                     |                |                         |  | Normal Form of Benefit |                       |  |       | N Description |   |
| LAKE CITY           | F              | 2.75                    | 2.75% x AFC x SC                         | 05                     | VR                    | 55 W/10SC; 52 W/25SC                             | Cliff | YES           | DROP; SUPP  |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10    |               |   |
| LAKE CITY           | G              | VR                      | Var. W/ NON-ELEC OR ELEC, SC <15 OR >15  | 05                     | VR                    | NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC | Cliff | YES           | DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS |
|                     | Closed         |                         |  |                        | 1                     | LIFE ANNUITY                                     | VR    |               |   |
| LAKE CITY           | P              | 3.00                    | 3.00% x FMC x SC                         | 03                     | VR                    | 55 W/10SC; 52 W/25SC                             | Cliff | YES           | SUPP  |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10    |               |   |
| LAKE HELEN          | P              | 3.00                    | 3.00% x AFC x SC                         | 05                     | VR                    | 25SC, ANY AGE; 55 W/6SC                          | Cliff | NO            |   |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 6     |               |   |
| LAKE MARY           | F              | 3.20                    | 3.20% x AFC x SC                         | 05                     | VR                    | 20SC, ANY AGE; 55 W/5SC                          | Cliff | NO            | DROP  |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 5     |               |   |
| LAKE MARY           | P              | 3.20                    | 3.20% x AFC x SC                         | 05                     | VR                    | 20SC, ANY AGE; 55 W/5SC                          | Cliff | NO            | DROP  |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 5     |               |   |
| LAKE PARK (RETIRED) | P              | 2.50                    | 2.50% X AFC X SC                         | 05                     | VR                    | 20SC, 60 W/10SC                                  | Cliff | NO            |   |
|                     | Closed         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | N/A   |               |   |
| LAKE WALES          | F              | 3.00                    | 3.00% x AFC x SC (max \$75,000)          | 05                     | VR                    | 50 W/25SC; 55 W/10SC                             | Cliff | NO            | DROP  |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10    |               |   |
| LAKE WALES          | G              | 2.50                    | 2.50% X AMC X SC (Max \$75,000 per year) | 05                     | 60                    | 60 W/10SC  | Cliff | NO            |   |
|                     | Active         |                         |  |                        | 1                     | LIFE ANNUITY                                     | 10    |               |   |
| LAKE WALES          | P              | 3.00                    | 3.00% x AFC x SC (Max \$75,000/Year)     | 05                     | VR                    | 55 W/10SC; 50 W/25SC                             | Cliff | NO            | DROP  |
|                     | Active         |                         |  |                        | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10    |               |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description        | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|------------------|----------------------------------|--|-----|---|---|-----|---|
| LAKE WORTH BEACH | F<br><br>Closed                  | 3.50 3.50% x AFC x SC                      | 02  | VR 20SC, ANY AGE; 55 W/10SC;<br>AGE+SC=75 (MIN 10SC)<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br><br>10                               | NO  | DROP; 13TH CHK  |
| LAKE WORTH BEACH | G<br><br>Active                  | 2.00 2.00% x AFC x SC                      | 05  | VR 55 W/30SC; 65 W/10SC<br><br>1 LIFE ANNUITY   | Graded<br><br>20                              | NO  | FOR SC BEF 10/1/10<br>= BEN RATE: 3.00%,<br>AFC: 2 YRS; COLA<br>NOT AUTOMATIC |
| LAKE WORTH BEACH | P<br><br>Closed                  | 3.00 3.00% x AFC x SC                      | 02  | VR 20SC, ANY AGE; 55 W/10SC (& RULE<br>OF 75 W/10SC)<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br><br>10                               | YES |   |
| LAKELAND         | F<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 05  | VR 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                              | Cliff<br><br>10                               | NO  | BEN RATE = 3.30%<br>IF HDT BEF<br>10/1/03; BACKDROP                           |
| LAKELAND         | G<br><br>Active                  | 2.41 2.41% x FAC x SC                      | 05  | 62 Age 62 w/5 yrs of SC<br><br>1 LIFE ANNUITY   | Cliff<br><br>5                                | NO  |   |
| LAKELAND         | P<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 05  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                          | Cliff<br><br>10                               | NO  |   |
| LANTANA          | F<br><br>Closed                  | 3.00 3.00% x AFS x SC                      | 05  | VR 20SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                          | Cliff<br><br>10                               | YES |   |
| LANTANA          | P<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 05  | 50 50 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | Cliff<br><br>10                               | YES | DROP; SUPP  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District            | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description         | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments   |
|-----------------------------|----------------------------------|--|-----|--|---|-----|--|
| LARGO                       | PF<br><br>Active                 | 2.75 2.75% (3.25% for Fire) x AFC x SC;<br>MAX 95% | 05  | VR 55 W/10SC; 25SC, ANY AGE; AGE 62<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN           | Cliff<br><br>10                               | NO  | DROP; SHARE PLAN; 3.25% multiplier for Police hired before 10/1/2013                             |
| LAUDERDALE-BY-THE-SEA (VOL) | F<br><br>Active                  | VR > OF \$10/MO X SC OR 2% X AFC X SC              | 05  | VR 55 W/10SC OR 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                     | Cliff<br><br>10                               | NO  |  |
| LAUDERHILL                  | F<br><br>Active                  | 3.00 3.00 x AFC x SC                               | 03  | VR 20SC, ANY AGE OR 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | Cliff<br><br>10                               | YES | COLA = 1.5%/YR AFTER 3 YRS RET   |
| LAUDERHILL                  | G<br><br>Active                  | 2.25 2.25 x AFC x SC                               | 05  | VR 60 W/15SC; 65 W/10SC; OR 25SC, ANY AGE<br><br>1 LIFE ANNUITY                        | Cliff<br><br>10                               | NO  | DROP   |
| LAUDERHILL                  | P<br><br>Active                  | 3.00 3.00% x FMC x SC (MAX 75% FMC)                | 05  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>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<br><br>Active                  | 2.00 2.00% x AFC x SC                              | 05  | VR 60 W/10SC or Age + SC >= 75<br><br>1 LIFE ANNUITY                                   | Cliff<br><br>10                               | YES | DROP; VESTING = 7 YRS IF HDT BEF 3/1/09  |
| LEESBURG                    | F<br><br>Active                  | 3.00 3.00% x AME x SC                              | 03  | VR 52 W/25SC; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                       | Cliff<br><br>10                               | NO  | SUPP; SHARE PLAN   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS     | Retirement Benefit Rate |                                     | AFC | Normal Retirement Age  | Vesting Schedule                 | COL   | Comments |   |
|------------------|----------------|-------------------------|-------------------------------------|-----|------------------------|----------------------------------|-------|----------|---|
|                  | Plan<br>Status | Pct                     | Description                         |     | YR Description         |                                  |       |          | Years to full vesting   |
|                  |                |                         |                                     |     | Normal Form of Benefit |                                  |       |          |   |
|                  |                |                         |                                     |     | N Description          |                                  |       |          |   |
| LEESBURG         | G              | 2.00                    | 2% x AFC x SC BEF 10/1/08; MAX 45SC | 03  | 65                     | 65 W/5SC                         | Cliff | YES      | DROP  |
|                  | Closed         |                         |                                     |     | 1                      | LIFE ANNUITY                     | 5     |          |   |
| LEESBURG         | P              | 3.00                    | 3.00% x AFC x SC                    | 05  | VR                     | 52 W/25SC OR 55 W/10SC           | Cliff | NO       | DROP  |
|                  | Active         |                         |                                     |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN  | 10    |          |   |
| LIGHTHOUSE POINT | PF             | 3.00                    | 3.00% X AFC X SC                    | 05  | VR                     | 55 W/10SC; 50 W/25SC; 60 W/8SC   | Cliff | YES      | HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET           |
|                  | Closed         |                         |                                     |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN  | 8     |          |   |
| LIVE OAK         | F              | 3.00                    | 3.00% X AFC X SC                    | 05  | VR                     | 55 W/10SC; 52 W/25SC             | Cliff | NO       | SUBSTITUTE PLAN   |
|                  | Closed         |                         |                                     |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN  | 10    |          |   |
| LONGBOAT KEY     | F              | 3.50                    | 3.50% X AFC X SC                    | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | YES      | DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65                       |
|                  | Frozen         |                         |                                     |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN  | 0     |          |   |
| LONGBOAT KEY     | G              | 2.75                    | 2.75% X AFC X SC                    | 05  | VR                     | 55 W/30SC; AGE 62                | Cliff | NO       | FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN                  |
|                  | Frozen         |                         |                                     |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN  | 0     |          |   |
| LONGBOAT KEY     | P              | 3.50                    | 3.50% X AFC X SC                    | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC; AGE 60 | Cliff | YES      | FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR |
|                  | Frozen         |                         |                                     |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN  | 0     |          |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS     | Retirement Benefit Rate |                            | AFC | Normal Retirement Age  | Vesting Schedule                                 | COL    | Comments  |
|------------------|----------------|-------------------------|----------------------------|-----|------------------------|--|--------|---|
|                  | Plan<br>Status | Pct                     | Description                |     | YR                     | Description                                      |        |   |
|                  |                |                         |                            |     | Normal Form of Benefit |  |        |   |
|                  |                |                         |                            |     | N Description          |  |        |   |
| LONGWOOD         | PF             | 3.00                    | 3.00% x AFC x SC           | 03  | VR                     | 25SC, ANY AGE; 50 W/5SC                          | Cliff  | NO  |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 5      |   |
| LYNN HAVEN       | F              | 3.50                    | 3.50% x AFC x SC           | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC                         | Cliff  | NO  |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     | DROP  |
| LYNN HAVEN       | G              | 3.00                    | 3.00% x AFC x SC           | 05  | 55                     | 55 W/10SC  | Cliff  | NO  |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     | DROP  |
| LYNN HAVEN       | P              | 3.50                    | 3.50% X AFC X SC           | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC; AGE 60                 | Cliff  | NO  |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     |   |
| MADISON          | PF             | 3.00                    | 3.00% x AFC x SC           | 05  | VR                     | 55 W/10SC; 25SC, ANY AGE                         | Cliff  | YES   |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     | COLA = 1.35%/yr after receiving payments for 5 years for police officers. No COLA for firefighters. |
| MAITLAND         | PF             | 3.00                    | 3.00% x AFC x SC           | 03  | VR                     | 55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE | Graded | NO  |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     |   |
| MANALAPAN        | GP             | 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     |   |
| MARATHON         | F              | 3.50                    | 3.50% X AFC X SC           | 05  | VR                     | 20SC, ANY AGE; 55 W/6SC                          | Cliff  | YES   |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 6      | DROP; COLA = 1.5%/YR  |
| MARCO ISLAND     | F              | 3.00                    | 3.00% x AFC x SC + MO SUPP | 05  | VR                     | 25SC, ANY AGE OR 55 W/6SC                        | Cliff  | YES   |
|                  | Active         |                         |                            |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                  | 10     | COLA = 3%/YR; SHARE PLAN  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District           | TYP<br>SYS     | Retirement Benefit Rate |                                    | AFC                    | Normal Retirement Age                             | Vesting Schedule | COL | Comments  |
|----------------------------|----------------|-------------------------|------------------------------------|------------------------|---|------------------|-----|---|
|                            | Plan<br>Status | Pct                     | Description                        |                        | YR Description                                    |                  |     |   |
|                            |                |                         |                                    | Normal Form of Benefit |   |                  |     |   |
|                            |                |                         |                                    | N Description          |   |                  |     |   |
| MARCO ISLAND               | P              | 3.00                    | 3.00% x AFC x SC                   | 05                     | VR 25 SC, ANY AGE; 57 W/6SC                       | Cliff            | YES | SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR                    |
|                            | Active         |                         |                                    |                        | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | 6                |     |   |
| MARIANNA                   | F              | 3.10                    | 3.10% 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 25SC at any age                   | 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         |                         |                                    |                        | 0t 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               |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

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

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District           | TYP<br>SYS     | Retirement Benefit Rate |  | AFC | Normal Retirement Age  |   | Vesting Schedule      | COL | Comments  |
|----------------------------|----------------|-------------------------|--|-----|------------------------|---|-----------------------|-----|---|
|                            | Plan<br>Status | Pct                     | Description                                |     | YR                     | Description                                 | Years to full vesting |     |   |
|                            |                |                         |  |     | Normal Form of Benefit |   |                       |     |   |
|                            |                |                         |  |     | N Description          |   |                       |     |   |
| MIAMI - GESE (EXCESS)      | GS             | 3.00                    | N/A  | 05  | N/                     | N/A   | N/A                   | NO  | SUPPLEMENTAL<br>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                    |     |   |
| 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<br>11/1/07 = NR: 25SC<br>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 =<br>1.5%; RET DATES,<br>FAME, COLA & BEN<br>RATE VR FOR<br>CERTAIN CLASSES<br>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                    |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District  | TYP<br>SYS     | Retirement Benefit Rate |                                | AFC | Normal Retirement Age                   |             | Vesting Schedule      | COL | Comments   |
|-------------------|----------------|-------------------------|--------------------------------|-----|---|-------------|-----------------------|-----|--|
|                   | Plan<br>Status | Pct                     | Description                    |     | YR                                      | Description | Years to full vesting |     |  |
|                   |                |                         |                                |     | Normal Form of Benefit<br>N Description |             |                       |     |  |
| MIAMI SPRINGS     | G              | 2.50                    | 2.50% x AFC x SC               | 05  | VR 62 W/5SC OR AGE+SC=75                | Cliff       |                       | NO  | DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89             |
|                   | Active         |                         |                                |     | 1 LIFE ANNUITY                          | 5           |                       |     |  |
| MIAMI SPRINGS     | PF             | 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         |                       |     |  |
| MIDWAY FCD        | F              | 4.00                    | 4.00% x AFC x SC               | 05  | VR 55 W/10SC; 25 SC NO AGE REQUIREMENT  | Cliff       |                       | NO  | 3.00% multiplier for service before 10/1/2017                          |
|                   | Active         |                         |                                |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10          |                       |     |  |
| MILTON            | F              | 3.85                    | 3.85% x AFC x SC (+SUPP)       | 05  | VR 25SC, ANY AGE; 54 W/10SC             | Cliff       |                       | NO  | SUPP = \$165/MO  |
|                   | Active         |                         |                                |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10          |                       |     |  |
| MILTON            | G              | 2.50                    | 2.50% X AFC X SC (MAX 100%)    | 05  | VR 25SC, ANY AGE; 65 W/10SC             | Cliff       |                       | NO  |  |
|                   | Active         |                         |                                |     | 1 LIFE ANNUITY                          | 10          |                       |     |  |
| MILTON            | P              | 3.10                    | 3.10% x AFC x SC               | 03  | VR 20SC, ANY AGE; 55 W/10SC             | Cliff       |                       | YES | COLA = 1%/YR; Supp to age 65, 3.75% multiplier for SC > 15, 13th check |
|                   | Active         |                         |                                |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 6           |                       |     |  |
| MIRAMAR           | F              | 3.00                    | 3.00% x AFC x SC (MAX 80% AFC) | 03  | VR 25SC, ANY AGE OR 55 W/10SC           | Cliff       |                       | YES | DROP; SUPP; SHARE PLAN   |
|                   | Active         |                         |                                |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10          |                       |     |  |
| MIRAMAR           | G              | VR                      | % AME Var. W/SC @ RET DATE     | 03  | VR 20SC, ANY AGE; 65 W/7SC              | Cliff       |                       | NO  |  |
|                   | Active         |                         |                                |     | 1 LIFE ANNUITY                          | 7           |                       |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District             | TYP<br>SYS     | Retirement Benefit Rate |                                     | AFC | Normal Retirement Age |                                 | Vesting Schedule      | COL | Comments  |
|------------------------------|----------------|-------------------------|-------------------------------------|-----|-----------------------|---------------------------------|-----------------------|-----|---|
|                              | Plan<br>Status | Pct                     | Description                         |     | YR                    | Description                     | Years to full vesting |     |   |
|                              |                |                         |                                     |     |                       |                                 |                       |     |   |
| MIRAMAR                      | P              | 3.00                    | 3.00% X AME X SC (MAX 75%)          | 05  | VR                    | 20SC, ANY AGE; 55 W/10SC        | Cliff                 | YES | TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN |
|                              | Active         |                         |                                     |     | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| MONROE COUNTY                | ERP            | N/A                     | SUPP FRS OR TRS RED BEN             | N/A | VR                    | AGE55 TO 61 W/25 TO 29SC        | N/A                   | YES | FRS SUPPLEMENT  |
|                              | Closed         |                         |                                     |     | 1                     | LIFE ANNUITY                    | N/A                   |     |   |
| MONROE COUNTY VOL F.F. & EMS | F              | VR                      | \$15/MO X SC (MIN 10SC, MAX 25SC)   | VR  | VR                    | 10SC                            | Cliff                 | NO  |   |
|                              | Active         |                         |                                     |     | 5                     | OTHER                           | 10                    |     |   |
| MONTICELLO                   | F              | VR                      | > 2.75% X AFC X SC OR \$25/MO/YR SC | 05  | VR                    | 55 W/10SC; 52 W/25SC            | Cliff                 | NO  |   |
|                              | Active         |                         |                                     |     | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| MONTICELLO                   | P              | 2.75                    | 2.75% X AFC X SC                    | 05  | VR                    | 55 W/10SC OR 52 W/25SC          | Cliff                 | NO  |   |
|                              | Active         |                         |                                     |     | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| MOUNT DORA                   | F              | 3.25                    | 3.25% x AFC x SC                    | 05  | VR                    | 50 W/10SC; 47 W/25SC            | Cliff                 | NO  | SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50  |
|                              | Active         |                         |                                     |     | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| MOUNT DORA                   | G              | VR                      | Var. W/CONT PD,SC DTS & CONTRACT    | 05  | 60                    | 60 W/7SC                        | Cliff                 | NO  | DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97   |
|                              | Closed         |                         |                                     |     | 1                     | LIFE ANNUITY                    | 7                     |     |   |
| MOUNT DORA                   | P              | 3.25                    | 3.25% x AFC x SC                    | 05  | 55                    | Age 52 w/25SC or Age 55 w/6SC   | Cliff                 | NO  | DROP  |
|                              | Active         |                         |                                     |     | 2                     | LIFE ANNUITY W/ 10 YEAR CERTAIN | 6                     |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS     | Retirement Benefit Rate<br>Pct Description   | AFC | Normal Retirement Age<br>YR Description | Vesting Schedule      | COL | Comments  |
|------------------|----------------|--|-----|---|-----------------------|-----|---|
|                  | Plan<br>Status |  |     | Normal Form of Benefit<br>N Description | Years to full vesting |     |   |
| NAPLES           | F              | 3.00 3.00% x FAC x SC                        | 05  | VR 25SC, ANY AGE; 55 W/8SC              | Cliff                 | YES | COLA = 3%/YR; BEN RATE = 4.00%, FAC = 3 YRS FOR SC BEF 6/1/13; DIFF NR & VESTING FOR HDT BEF 6/1/13 |
|                  | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| 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) | 03  | 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              | 3.00 3.00% AFC x SC                          | 05  | VR 25SC, ANY AGE; 55 W/10SC             | Cliff                 | NO  | DROP  |
|                  | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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  |                  |     |   |
| NEW SMYRNA BEACH                    | P<br>Active | 3.00                    | 3.00% x AFC x SC                        | 05  | VR 20SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br>10      | YES | SUPP; SHARE PLAN  |
| NORTH BAY FCD                       | F<br>Active | 3.50                    | 3.50% X AFC X SC                        | 03  | VR 55 W/10SC; 52 W/25SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | Cliff<br>10      | NO  |   |
| NORTH BREVARD HOSPITAL<br>(Parrish) | G<br>Frozen | VR                      | 1.75% AME UP TO \$1K; 1.5% AME<br>>\$1K | 05  | VR 30SC, ANY AGE; 60 W/25SC; AGE 65<br>1 LIFE ANNUITY            | Graded<br>10     | NO  | HIS   |
| NORTH BROWARD HOSPITAL              | G<br>Active | VR                      | VARIES W/SERV & EMP DATE                | VR  | 65 65<br>1 LIFE ANNUITY  | Cliff<br>5       | NO  |   |
| NORTH COLLIER FCD                   | F<br>Active | 3.53                    | 3.53% X AFC X SC                        | 05  | VR 25SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br>10      | YES | SUPP; BEN RATE =<br>3.53% FOR SC BEF<br>10/1/10                         |
| NORTH MIAMI 691 [GPF]               | F<br>Closed | VR                      | Var. W/SC DTS & CONT RATE               | 02  | 50 50 W/20SC<br>1 LIFE ANNUITY                                   | Graded<br>10     | YES |   |
| NORTH MIAMI 691 [GPF]               | G<br>Closed | VR                      | Var. W/SC DTS & CONT RATE               | 02  | VR 55 W/20SC OR 62 W/10SC<br>1 LIFE ANNUITY                      | Graded<br>10     | YES |   |
| NORTH MIAMI 691 [GPF]               | P<br>Closed | VR                      | Var. W/SC DTS & CONT RATE               | 02  | 50 50 W/20SC<br>1 LIFE ANNUITY                                   | Graded<br>10     | YES |   |
| NORTH MIAMI 748                     | P<br>Closed | 3.50                    | 3.50% X AFC X SC                        | VR  | VR 55 W/10SC OR 50 W/20SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN   | Graded<br>10     | YES | BEN RATE = 1% AFC<br>PRIOR TO 7/1/79,<br>3% AFC 7/1/79<br>THRU 12/31/97 |
| NORTH MIAMI BEACH                   | G<br>Active | VR                      | Varies based on group                   | 05  | VR AGE 62 OR 55 W/20SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN      | Cliff<br>10      | YES | DROP  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District                  | TYP<br>SYS       | Retirement Benefit Rate |   | AFC | Normal Retirement Age  |                  | Vesting Schedule      | COL  | Comments |
|-----------------------------------|------------------|-------------------------|---|-----|--|------------------|-----------------------|--|----------|
|                                   | Plan<br>Status   | Pct                     | Description                                   |     | YR   | Description      | Years to full vesting |  |          |
|                                   |                  |                         |   |     | Normal Form of Benefit<br>N Description  |                  |                       |  |          |
| NORTH MIAMI BEACH                 | PF<br>Active     | VR 3.00%                | (P) 3.30% (F) X FMC X SC                      | VR  | VR AGE 52; 22SC (F) OR 25SC (P)<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                           | Cliff<br>10      | YES                   | DROP   |          |
| NORTH MIAMI BEACH -<br>MANAGEMENT | G<br><br>Closed  | 2.00                    | 2.00% x AME x SC                              | 05  | VR SS RET AGE W/4SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                   | Graded<br><br>6  | NO                    | ACCR BEF 2/1/13 =<br>BEN RATE: 3%, NR:<br>RULE OF 75 (MIN<br>AGE 55) OR 62<br>W/4SC, ER: 50<br>W/10SC; 2.25%<br>COLA |          |
| NORTH PORT                        | F<br><br>Closed  | 3.00                    | 3.00% X AFC X SC                              | 05  | VR 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                               | Cliff<br><br>10  | YES                   | DROP; BEN RATE =<br>3.50% IF HDT BEF<br>10/12/12   |          |
| NORTH PORT                        | P<br>Closed      | 3.15                    | 3.15% X AFC X SC                              | 05  | VR 52 W/25SC; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                   | Cliff<br>10      | NO                    | DROP; SUPP   |          |
| NORTH RIVER FCD                   | F<br>Active      | 3.00                    | 3.00% X AFC X SC                              | 05  | VR 25SC, ANY AGE; 55 W/5SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                | Cliff<br>10      | NO                    | HDT BEF 1/1/00 =<br>VESTING: 5 YRS   |          |
| OAKLAND PARK                      | G<br>Frozen      | VR 3.5%                 | X FAME X (0-20)SC +0.5% X<br>FAFC X (20-30)SC | 03  | 62 AGE 62<br>5 OTHER   | Cliff<br>0       | NO                    |  |          |
| OAKLAND PARK                      | PF<br><br>Closed | VR P=3%                 | X AME X SC (MAX 75%);<br>F=Var. W/SC          | 03  | VR 58, 55 W/10SC, 42 W/20SC; F HIRED<br>AFT 3/1/13=VR<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Graded<br><br>10 | YES                   | DROP; COLA; F<br>SHARE; P SHARE;<br>VESTING = CLIFF (10<br>YRS) FOR F HIRED<br>AFT 3/1/13                            |          |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District      | TYP<br>SYS     | Retirement Benefit Rate |                               | AFC                                     | Normal Retirement Age                   | Vesting Schedule | COL | Comments   |
|-----------------------|----------------|-------------------------|-------------------------------|---|---|------------------|-----|--|
|                       | Plan<br>Status | Pct                     | Description                   |   | YR Description                          |                  |     |  |
|                       |                |                         |                               | Normal Form of Benefit<br>N Description |   |                  |     |  |
| OCALA                 | F              | 3.00                    | 3.00% X AME X SC, MAX 93% AFC | 03                                      | VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE | Cliff            | YES | DROP   |
|                       | Active         |                         |                               |   | 5 OTHER                                 | 10               |     |  |
| OCALA                 | G              | 2.55                    | 2.55% x AFC x SC              | 08                                      | 65 30SC, ANY AGE; 65 W/5SC              | Cliff            | NO  | SUPP = \$100/MO; Only members within 5 years of retirement as of 9/30/2013 earning future accruals |
|                       | Closed         |                         |                               |   | 1 LIFE ANNUITY                          | 5                |     |  |
| OCALA                 | P              | 3.00                    | 3.00% x AFC x SC              | 05                                      | VR 25SC, ANY AGE; 52 W/10SC             | Cliff            | NO  | SUPP   |
|                       | Active         |                         |                               |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10               |     |  |
| OCEAN CITY-WRIGHT FCD | F              | 3.00                    | 3.00% x AFC x SC              | 03                                      | VR 50 W/25SC; 55 W/10SC                 | Cliff            | NO  | DROP; SUPP TO AGE 65   |
|                       | Active         |                         |                               |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10               |     |  |
| OCOEE                 | G              | 2.25                    | 2.25% x AFC x SC; MAX 70% AFC | 05                                      | 62 62 W/7SC                             | Cliff            | NO  | HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5-YR VEST; MAYOR/COMM = 9-YR VEST              |
|                       | Active         |                         |                               |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 7                |     |  |
| OCOEE                 | PF             | 3.25                    | 3.25% X AFC X SC              | 05                                      | VR 25SC, ANY AGE; 55 W/10SC             | Cliff            | NO  |  |
|                       | Active         |                         |                               |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 7                |     |  |
| OKALOOSA ISLAND FCD   | F              | 3.50                    | 3.50% x AFC x SC              | 03                                      | VR 55 W/10SC; 52 W/25SC                 | Cliff            | YES | SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR   |
|                       | Active         |                         |                               |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10               |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District      | TYP<br>SYS     | Retirement Benefit Rate |                                  | AFC | Normal Retirement Age                 | Vesting Schedule | COL | Comments   |                       |
|-----------------------|----------------|-------------------------|----------------------------------|-----|---------------------------------------|------------------|-----|--|-----------------------|
|                       | Plan<br>Status | Pct                     | Description                      |     | YR Description                        |                  |     |  | Years to full vesting |
|                       |                |                         |                                  |     | Normal Form of Benefit                |                  |     |  |                       |
|                       |                |                         |                                  |     | N Description                         |                  |     |  |                       |
| OKEECHOBEE            | F              | 3.00                    | 3.00% x AFC x SC                 | 05  | VR 25SC, ANY AGE; 55 W/10SC           | Cliff            | YES | COLA = 0.5% IN<br>ODD-NUMBERED<br>YEARS                          |                       |
|                       | Closed         |                         |                                  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10               |     |  |                       |
| 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<br>ODD-NUMBERED<br>YEAR                        |                       |
|                       | Active         |                         |                                  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10               |     |  |                       |
| 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<br>= BEN RATE: 3.25%;<br>SUPP; COLA =<br>3%/YR |                       |
|                       | Closed         |                         |                                  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10               |     |  |                       |
| ORANGE COUNTY LIBRARY | G              | 2.00                    | 2.00% x AMC x SC, MAX 30SC       | 05  | VR LATER OF AGE 65 OR 4 VESTED SC     | Cliff            | YES | COLA = 2%/YR   |                       |
|                       | Closed         |                         |                                  |     | 1 LIFE ANNUITY                        | 4                |     |  |                       |
| ORANGE PARK           | F              | 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     | 5                |     |  |                       |
| 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                        | 5                |     |  |                       |
| ORANGE PARK           | P              | 3.00                    | 3.00% x AFC x SC + \$100 MO SUPP | 05  | VR EARLIER OF 55W/10SC OR<br>52W/25SC | Cliff            | YES |  |                       |
|                       | Active         |                         |                                  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 5                |     |  |                       |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description   | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|------------------|----------------------------------|--|-----|--|---|-----|---|
| ORLANDO          | F<br><br>Active                  | VR % X AMS Var. W/SC                         | VR  | VR 20SC, ANY AGE; 47 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | YES | DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC                             |
| ORLANDO          | G<br><br>Closed                  | 2.50 2.50% X FAE X SC, MAX 75% AFC           | 03  | VR 25SC, ANY AGE; 65 W/5SC<br><br>1 LIFE ANNUITY                                       | Cliff<br><br>5                                | YES | COLA = 2%/YR  |
| ORLANDO          | P<br><br>Active                  | VR Var. W/SC                                 | 03  | VR 20SC, ANY AGE<br><br>3 JOINT/SURVIVOR   | Cliff<br><br>10                               | YES | BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55                           |
| ORLANDO AVIATION | G<br><br>Closed                  | 3.00 3.00% x FAC x SC W/MAX SC               | 03  | VR 25SC, ANY AGE; 65 W/7SC<br><br>1 LIFE ANNUITY                                       | Graded<br><br>5                               | NO  | HDT BEF 9/1/96 = NR: 65 W/3SC   |
| ORLANDO UTILITY  | G<br><br>Active                  | VR 2.5% x AFC x SC(MAX 30SC); ST.CLOUD =Var. | 03  | VR 62 W/5SC; ST. CLOUD EE'S WHO TERM BEF 5/1/07=AGE65<br><br>3 JOINT/SURVIVOR          | Cliff<br><br>5                                | NO  | COLA contingent on net investment return                                  |
| ORMOND BEACH     | F<br><br>Active                  | 2.75 2.75% x AFC x SC                        | 05  | VR 52 W/25SC; 55 W/10SC; AGE 60<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN               | Cliff<br><br>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<br><br>Closed                  | 2.50 2.50% X AMC X SC                        | 05  | VR 62 W/5SC; AGE (MIN 55)+SC = 85<br><br>1 LIFE ANNUITY                                | Cliff<br><br>5                                | NO  | DROP  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|------------------|----------------------------------|--|-----|--|---|-----|---|
| ORMOND BEACH     | P<br><br>Active                  | 2.75 2.75% x AFC x SC                      | 05  | VR AGE 52 W/ 25SC; 55 W/10SC; AGE 60<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN          | Cliff<br><br>10                               | YES | DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30% |
| OVIEDO           | F<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 05  | VR 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                       | Cliff<br><br>10                               | NO  |   |
| OVIEDO           | P<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 05  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | NO  | HDT BEF 1/1/06 = 5-YR VESTING                           |
| PACE FCD         | F<br><br>Active                  | 3.25 3.25% X AFC X SC                      | 03  | VR 55 W/8SC OR 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                      | Cliff<br><br>10                               | NO  |   |
| PALATKA          | F<br><br>Active                  | 3.35 2.50% + 0.85% X FAC X SC              | 03  | VR 25SC, ANY AGE; 55 W/10SC; 50 W/10SC<br><br>3 JOINT/SURVIVOR                         | Cliff<br><br>10                               | NO  | DROP  |
| PALATKA          | G<br><br>Active                  | 2.50 2.50% x FAC x SC                      | 03  | VR 30SC, ANY AGE; 55 W/7SC<br><br>3 JOINT/SURVIVOR                                     | Cliff<br><br>7                                | NO  |   |
| PALATKA          | P<br><br>Active                  | 3.05 3.05% X FAC X SC                      | 03  | VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC<br><br>3 JOINT/SURVIVOR               | Cliff<br><br>7                                | NO  |   |
| PALM BAY         | F<br><br>Active                  | VR Var. W/SC & DATES                       | 05  | VR 25SC, ANY AGE; AGE 55 W/ 10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN              | Graded<br><br>10                              | YES | DROP; SUPP  |
| PALM BAY         | G<br><br>Closed                  | N/A N/A                                    | N/A | N/ N/A<br><br>N/N/A  | N/A<br><br>N/A                                | NO  | CONVERTED TO DC PLAN                                    |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District           | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description   | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|----------------------------|----------------------------------|--|-----|--|---|-----|---|
| PALM BAY                   | P<br><br>Active                  | VR Var. W/SC AND DATES (MAX 100%<br>AFC)     | 05  | VR 25SC, ANY AGE; AGE 55<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                      | Graded<br><br>10                              | YES | DROP; SUPP  |
| PALM BEACH                 | GPF<br><br>Active                | 2.75 2.75% x AFC x SC                        | 05  | VR Varies for each group<br><br>5 OTHER  | Cliff<br><br>10                               | NO  | ACCR BEF 4/30/12<br>= BEN RATE VR W/<br>SC & DATES, 2-YR<br>AFC, 30SC OR 55<br>W/10SC, COLA |
| PALM BEACH GARDENS         | F<br><br>Active                  | 3.00 3.00% X AFC X SC (MAX 75% AFC)          | 05  | VR 25SC, ANY AGE; 52 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Graded<br><br>10                              | YES | DROP; SHARE;<br>COLA = 1% @ AGE<br>53, 2% @ AGE 54;<br>1.5% @ AGE 55+                       |
| PALM BEACH GARDENS         | G<br><br>Closed                  | 2.50 2.50% x AME x SC                        | 03  | 62 AGE 62<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                     | Graded<br><br>10                              | NO  |   |
| PALM BEACH GARDENS         | P<br><br>Active                  | 3.00 3.00% x AME x SC (MAX 100%AME)<br>+SUPP | 05  | VR 52 W/10SC OR 20SC, ANY AGE<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | Graded<br><br>10                              | NO  | DROP; SUPP =<br>\$12.50/MO PER YR<br>SC   |
| PALM COAST (VOL)           | F<br><br>Active                  | VR \$65.00 X SC                              | N/A | VR 62 W/5SC; 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN             | Cliff<br><br>5                                | NO  |   |
| PALM HARBOR FCD            | F<br><br>Active                  | VR Var. W/ CONT & SC DATE                    | 03  | VR 55 W/8SC OR 25SC, ANY AGE<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                  | Cliff<br><br>8                                | YES | DROP; COLA =<br>3%/YR   |
| PALM TRAN, INC. (ATU-1577) | G<br><br>Active                  | 1.60 1.60% X FAS X SC                        | 08  | 65 65 W/8SC<br><br>1 LIFE ANNUITY  | Cliff<br><br>8                                | NO  |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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                                     |                       |     |   |
| PALMETTO           | G           | 2.50                    | 2.50% x AFC x SC                 | 05  | VR                     | 30SC, ANY AGE; 60 W/10SC                          | Cliff                 | NO  | FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC   |
|                    | Active      |                         |                                  |     | 1                      | LIFE ANNUITY                                      | 10                    |     |   |
| PALMETTO           | P           | 3.00                    | 3.00% x AFC x SC (MAX 75%)       | 05  | VR                     | 23SC, ANY AGE; 55 W/10SC                          | Cliff                 | NO  |   |
|                    | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |   |
| PANAMA CITY        | F           | 2.90                    | 2.90% AFC x SC (MAX 30SC) + SUPP | 03  | VR                     | 25SC, ANY AGE; 55 W/10SC                          | Cliff                 | YES | DROP; SUPP BEN = \$575/MO TO SS RET AGE   |
|                    | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |   |
| PANAMA CITY        | P           | VR                      | Var. W/SC                        | 03  | VR                     | 23SC, ANY AGE; 50 W/15SC; 55 W/10SC               | Cliff                 | YES | DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82   |
|                    | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |   |
| PANAMA CITY (SUPP) | G           | 1.00                    | 1.00% X AME X SC (W/MIN)         | 05  | 59                     | 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3)            | VR                    | YES | COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC |
|                    | Active      |                         |                                  |     | 1                      | LIFE ANNUITY                                      | VR                    |     |   |
| PANAMA CITY BEACH  | F           | 3.35                    | 3.35% X AFC X SC, MAX 100% AFC   | 05  | VR                     | 50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE | Cliff                 | YES | DROP; SUPP  |
|                    | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |   |
| PANAMA CITY BEACH  | G           | 3.00                    | 3.0% x AFC x SC                  | 05  | VR                     | 50 W/20SC OR 55 W/10SC                            | Cliff                 | NO  | DROP  |
|                    | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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   |                  |     |  |
| PANAMA CITY BEACH       | P<br>Active   | 3.50                    | 3.50% X AFC X SC, MAX 100% AFC                     | 05  | VR 50 W/20SC; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN              | Cliff<br>10      | NO  | DROP   |
| PARKLAND                | P<br>Closed   | 3.00                    | 3.00% x AFC x SC                                   | 05  | VR 20SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN          | Cliff<br>N/A     | YES | COLA = 2%/YR   |
| PASCO COUNTY            | ERP<br>Closed | VR                      | Var. W/ RET AGE                                    | 05  | VR 50<AGE<62 & 25<SC<30<br>1 LIFE ANNUITY                                 | N<br>N/A         | N/A | FRS SUPPLEMENT   |
| PEMBROKE PARK COMM SUPP | G<br>Active   | 5.0%                    | 5% X AMC X SC (MAX 20SC)                           | 01  | VR LATER OF 62 OR: 45C(HDT<10/08)<br>OR 13SC(HDT>10/08)<br>1 LIFE ANNUITY | Cliff<br>13      | YES | COLA = Consumer Price Index  |
| PEMBROKE PINES          | G<br>Closed   | 2.85                    | 2.85% X AC X SC (MAX = 80%)                        | 02  | VR LATER OF AGE 55 OR 10SC<br>1 LIFE ANNUITY                              | Graded<br>10     | YES | DROP   |
| PEMBROKE PINES          | PF<br>Active  | 3.00                    | 3.00% x AFC x SC                                   | 05  | VR 20CSC, ANY AGE; 50 W/10CSC<br>5 OTHER                                  | Cliff<br>10      | YES | 13TH CHK (P ONLY)  |
| PENSACOLA               | F<br>Active   | VR                      | Var. %'S PER AFC AMTS & SC                         | 02  | VR 25SC, ANY AGE; 52 W/10SC<br>5 OTHER                                    | Cliff<br>10      | YES | DROP   |
| PENSACOLA               | G<br>Closed   | VR                      | Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000) | 05  | 55 55 W/20SC<br>5 OTHER   | Cliff<br>6       | YES | DROP; HEALTH INS PREM ASST   |
| PENSACOLA               | P<br>Closed   | 3.00                    | 3.00% x AFC x SC                                   | 05  | VR 25SC, ANY AGE; 55 W/12SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN          | Cliff<br>12      | YES | DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON-ELECTING HIRED BETW 10/1/79 & 10/1/02 |

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| City or District | TYP<br>SYS     | Retirement Benefit Rate |  | AFC | Normal Retirement Age |   | Vesting Schedule      | COL | Comments  |
|------------------|----------------|-------------------------|--|-----|-----------------------|---|-----------------------|-----|---|
|                  | Plan<br>Status | Pct                     | Description  |     | YR                    | Description                             | Years to full vesting |     |   |
|                  |                |                         |  |     |                       | Normal Form of Benefit<br>N Description |                       |     |   |
| 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;<br>BEN RATES VR W/<br>DATES (CURRENT =<br>3%)                   |
|                  | Active         |                         |  |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| PINELLAS PARK    | G              |                         | VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2<br>= 2.10% AMC X SC | VR  | VR                    | 30SC, ANY AGE; 62 W/10SC                | Cliff                 | YES | DROP; COLA  |
|                  | Active         |                         |  |     |                       | 1 LIFE ANNUITY                          | 10                    |     |   |
| PINELLAS PARK    | P              | 3.00                    | 3.00% x FAMC x SC  | 03  | VR                    | 25SC, ANY AGE; 55 W/10SC                | Cliff                 | YES | BEN RATE VR W/ SC<br>DATES FOR MBRS<br>HIRED BEF 10/1/09                          |
|                  | Active         |                         |  |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| PLANT CITY       | PF             | 3.00                    | 3.00% x AFC x SC   | 05  | VR                    | 52 W/ 25SC; 55 W/10SC                   | Cliff                 | NO  | DROP; 3.75%<br>accrual rate if DOH<br>< 09/27/2016                                |
|                  | Active         |                         |  |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |   |
| PLANTATION       | G              | 2.25                    | 2.25% X FAC X SC   | 5   | 59                    | 59 W/10SC                               | Cliff                 | NO  | TIER 2 (HDT<br>ON/AFT 10/1/10) =<br>BEN RATE VR W/<br>SC; 3-YR AFC; 55<br>W/10SC; |
|                  | Active         |                         |  |     |                       | 1 LIFE ANNUITY                          | 10                    |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

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|------------------|----------------------------------|--|-----|--|---|-----|--|
| PLANTATION       | P<br><br>Active                  | 2.75 2.75% x AFC x SC                      | 05  | VR 25VSC, ANY AGE; 52 W/10VSC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | Cliff<br><br>10                               | NO  | SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA                         |
| PLANTATION (VOL) | F<br><br>Active                  | N/A \$60/MO PER YR SC                      | N/A | VR 20SC, ANY AGE; 55 W/7SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | Graded<br><br>10                              | NO  |  |
| POMPANO BEACH    | G<br><br>Active                  | VR Var. W/ PLAN 1 (2.75%) OR 2 (2%)        | VR  | VR 55 W/20CSC; 62 W/3SC<br><br>1 LIFE ANNUITY  | Cliff<br><br>VR                               | YES | VESTING = 10SC (REG EMP) OR 55C (SR MGMT OR ELEC)  |
| POMPANO BEACH    | PF<br><br>Active                 | VR Var. W/ POLICE OR FIRE                  | 03  | VR 47 W/20SC;55 W/10 SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                       | Cliff<br><br>10                               | YES | DROP   |
| PORT ORANGE      | F<br><br>Active                  | 3.00 3.00% x AFC x SC (MAX 80% AFC)        | 05  | VR 25 SC any age; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>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<br><br>Closed                  | 1.60 1.60% x AFC x SC                      | 05  | VR LATER OF AGE 65 OR 10SC<br><br>1 LIFE ANNUITY                                       | Graded<br><br>10                              | NO  | SUPP   |
| PORT ORANGE      | P<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 05  | 48 48 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                  | Cliff<br><br>10                               | NO  | FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP                          |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments   |
|------------------|----------------------------------|--|-----|--|---|-----|--|
| PORT ST. LUCIE   | P<br><br>Active                  | 3.27 3.27% x AFC x SC                      | 05  | VR 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                       | Cliff<br><br>5                                | NO  | DROP   |
| PUNTA GORDA      | F<br><br>Active                  | 3.50 3.50% x AFC x SC                      | 03  | VR 25SC OR AGE 55<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                             | Cliff<br><br>5                                | NO  |  |
| PUNTA GORDA      | G<br><br>Closed                  | 3.00 3.00% x AFC x SC                      | 05  | 60 60 W/5SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                   | Cliff<br><br>5                                | NO  |  |
| PUNTA GORDA      | P<br><br>Active                  | 3.00 3.00% x AFC x SC                      | 03  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>5                                | NO  | FOR HDT BEF<br>12/18/13: BEN<br>RATE = 3.50%,<br>NORM RET = 55 OR<br>45 W/20SC           |
| QUINCY           | PF<br><br>Active                 | 2.50 2.50% X AFC X SC                      | 05  | VR 25SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Graded<br><br>10                              | NO  | BEN RATE FOR SC<br>BEF 4/10/07 =<br>1.70%; DIFF DEATH<br>BENEFITS IF HDT<br>BEF 12/31/99 |
| RIVIERA BEACH    | F<br><br>Closed                  | 3.00 3.00% X AFC X SC                      | 02  | VR 20SC, ANY AGE; 55 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | NO  |  |
| RIVIERA BEACH    | G<br><br>Closed                  | 3.00 3.00% x AME x SC; MAX 70% AME         | 02  | VR 65; 55 W/10SC; 52.5 W/15SC; 50<br>W/20SC; AGE+SC=75<br><br>1 LIFE ANNUITY           | Graded<br><br>10                              | NO  | DROP   |
| RIVIERA BEACH    | P<br><br>Closed                  | 3.00 3% X AFC X SC; MAX 70% AFC            | 02  | VR 55 W/10SC; 20SC, ANY AGE<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | Cliff<br><br>10                               | NO  | DROP   |

**APPENDIX B - Benefit Data - 9/30/2023**

| 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                   |                       |     |   |
| ROCKLEDGE        | F           | 2.75                    | 2.75% X AFC X SC                 | 05  | VR                     | 52 W/25SC; 55 W/10SC            | Cliff                 | NO  | FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC |
|                  | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| ROCKLEDGE        | G           | 2.75                    | 2.75% X AMC X SC (MAX 30SC)      | 05  | 65                     | 65 W/10SC                       | Cliff                 | NO  |   |
|                  | Active      |                         |                                  |     | 1                      | LIFE ANNUITY                    | 10                    |     |   |
| ROCKLEDGE        | P           | 3.00                    | 3.00 X AMC X SC UP TO 25         | 05  | 52                     | 52 W/10SC                       | Cliff                 | NO  |   |
|                  | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| SAFETY HARBOR    | F           | 3.00                    | 3.00% x AFC x SC                 | 05  | VR                     | 20SC, ANY AGE; 55 W/10SC        | Cliff                 | YES | COLA = 2%/YR  |
|                  | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| SAINT AUGUSTINE  | F           | 3.00                    | 3.00% x AFC x SC                 | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC        | Cliff                 | NO  | DROP  |
|                  | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| SAINT AUGUSTINE  | G           | 2.50                    | 2.50% x AFC x SC, MAX 35SC       | 05  | VR                     | 65 W/5SC; 60 W/10SC; 55 W/25SC  | Cliff                 | NO  | BAC DROP  |
|                  | Active      |                         |                                  |     | 5                      | OTHER                           | 10                    |     |   |
| SAINT AUGUSTINE  | P           | 3.00                    | 3.00% x AFC x SC                 | 05  | VR                     | 55 W/10SC; 25SC, ANY AGE        | Cliff                 | YES | COLA = MAX 3%   |
|                  | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |
| SAINT CLOUD      | G           | 3.00                    | 3.00% x AFC x SC                 | 05  | VR                     | 30SC, ANY AGE; 60 W/5SC         | Cliff                 | NO  | DROP  |
|                  | Active      |                         |                                  |     | 1                      | LIFE ANNUITY                    | 5                     |     |   |
| SAINT CLOUD      | PF          | 3.75                    | 3.75% x AFC X SC +ADD'L FRACTION | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC        | Cliff                 | YES | DROP  |
|                  | Active      |                         |                                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN | 10                    |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District        | TYP<br>SYS     | Retirement Benefit Rate |                                 | AFC                                     | Normal Retirement Age                             | Vesting Schedule | COL | Comments  |
|-------------------------|----------------|-------------------------|---------------------------------|---|---|------------------|-----|---|
|                         | Plan<br>Status | Pct                     | Description                     |   | YR Description                                    |                  |     |   |
|                         |                |                         |                                 | Normal Form of Benefit<br>N Description |   |                  |     |   |
| SAINT JOHNS RIVER PW PK | G              | VR                      | Var. W/SC, SS, AFC & HDT        | 03                                      | VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC             | Cliff            | YES | BACKDROP; PLOP;<br>TIER 1 = HDT BEF<br>2/25/13; TIER 2 =<br>CASH BAL ACCT                             |
|                         | Closed         |                         |                                 |   | 3 JOINT/SURVIVOR                                  | 5                |     |   |
| SAINT LUCIE COUNTY FCD  | F              | 3.00                    | 3.00% x FAS x SC +SUPP          | 05                                      | VR 25SC, ANY AGE; 55 W/10SC                       | Cliff            | NO  | DROP;<br>Supplemental<br>benefit = age-based<br>factor x SC   |
|                         | Active         |                         |                                 |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | 10               |     |   |
| SAINT LUCIE COUNTY FCD  | G              | 3.00                    | 3.00% x FAS x SC (MAX 100% FAS) | 05                                      | VR 25SC, ANY AGE; 60 W/5SC                        | Cliff            | NO  |   |
|                         | Active         |                         |                                 |   | 1 LIFE ANNUITY                                    | 5                |     |   |
| SAINT PETE BEACH        | F              | 3.40                    | 3.40% x AFC x SC                | 05                                      | VR AGE 55 W/ 10 SC; AGE 52 W/ 25SC; 30SC, ANY AGE | Cliff            | YES | BEF 1/1/13 = BEN<br>RATE: 3.40%, NR:<br>55 OR 25SC,<br>GRADED VESTING,<br>COLA                        |
|                         | Active         |                         |                                 |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | 10               |     |   |
| SAINT PETE BEACH        | G              | 1.00                    | 1.00% X AFC X SC                | 05                                      | VR 30SC, ANY AGE; 60 W/10SC                       | Cliff            | NO  | FOR SC BEF 10/1/12<br>= BEN RATE: 2.25%;<br>NR: 55 OR 25SC;<br>VESTING:<br>GRADED/10; COLA<br>= 3%/YR |
|                         | Active         |                         |                                 |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | 10               |     |   |
| SAINT PETE BEACH        | P              | VR                      | Var. W/SC & HDT (MAX 90% AFC)   | 05                                      | VR AGE 55 OR 25SC                                 | Graded           | YES | DROP  |
|                         | Closed         |                         |                                 |   | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                 | 10               |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District    | TYP<br>SYS     | Retirement Benefit Rate |                  | AFC | Normal Retirement Age  | Vesting Schedule                                   | COL    | Comments |   |
|---------------------|----------------|-------------------------|------------------|-----|------------------------|--|--------|----------|---|
|                     | Plan<br>Status | Pct                     | Description      |     | YR Description         |  |        |          | Years to full vesting   |
|                     |                |                         |                  |     | Normal Form of Benefit |  |        |          |   |
|                     |                |                         |                  |     | N Description          |  |        |          |   |
| SAINT PETERSBURG    | F              | 3.00                    | 3.00% x AMS x SC | 03  | VR                     | 25SC, 50 W/10SC, AGE 55, 20SC < AGE 50 (DEF TO 50) | Graded | YES      | PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS                        |
|                     | Active         |                         |                  |     | 3                      | JOINT/SURVIVOR                                     | 10     |          |   |
| SAINT PETERSBURG    | G              | 2.00                    | 2.00% x AFC x SC | 05  | VR                     | 60 W/10SC, 55 W/25SC, 51 W/30SC                    | Graded | YES      | DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00                          |
|                     | Active         |                         |                  |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN                    | 17     |          |   |
| SAINT PETERSBURG    | P              | 3.00                    | 3.00% x AMC x SC | 03  | VR                     | AGE 55 OR 25SC                                     | Graded | YES      | PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS                        |
|                     | Active         |                         |                  |     | 1                      | LIFE ANNUITY                                       | 10     |          |   |
| 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      |          |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District              | TYP<br>SYS     | Retirement Benefit Rate |   | AFC | Normal Retirement Age                 | Vesting Schedule      | COL | Comments   |
|-------------------------------|----------------|-------------------------|---|-----|---------------------------------------|-----------------------|-----|--|
|                               | Plan<br>Status | Pct                     | Description                                       |     | YR Description                        | Years to full vesting |     |  |
|                               |                |                         |   |     | Normal Form of Benefit                |                       |     |  |
|                               |                |                         |   |     | N Description                         |                       |     |  |
| 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                     |     |  |
| SARASOTA-MANATEE AIRPORT      | G              | VR                      | 2.25% x AFC x SC (annual benefit max of \$15,000) | 05  | 62 62 W/2 CALENDAR YRS SC             | Cliff                 | NO  |  |
|                               | Closed         |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 5                     |     |  |
| SATELLITE BEACH               | G              | 2.00                    | 2.00% X AME X SC                                  | 03  | 62 62 W/5SC                           | Cliff                 | NO  | BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97 |
|                               | Closed         |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 5                     |     |  |
| SATELLITE BEACH               | PF             | 3.00                    | 3.00% x AME x SC                                  | 03  | 52 52 W/5SC                           | Cliff                 | NO  |  |
|                               | Active         |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 5                     |     |  |
| SEBASTIAN                     | P              | 3.00                    | 3.00% x AFC x SC                                  | 05  | VR 55 W/10SC; 52 W/25SC               | Cliff                 | YES |  |
|                               | Active         |                         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN     | 10                    |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District       | TYP<br>SYS     | Retirement Benefit Rate |                             | AFC | Normal Retirement Age                                | Vesting Schedule | COL | Comments   |
|------------------------|----------------|-------------------------|-----------------------------|-----|--|------------------|-----|--|
|                        | Plan<br>Status | Pct                     | Description                 |     | YR Description                                       |                  |     |  |
|                        |                |                         |                             |     | Normal Form of Benefit                               |                  |     |  |
|                        |                |                         |                             |     | N Description  |                  |     |  |
| SEBRING                | F              | 3.00                    | 3.00% x AFC x SC (MAX 90%)  | 03  | VR 25SC, ANY AGE; 55 W/10SC                          | Cliff            | YES |  |
|                        | Closed         |                         |                             |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | 10               |     |  |
| SEBRING                | P              | 3.00                    | 3% X AFC X SC (MAX 90% AFC) | 03  | VR 20SC, ANY AGE; 52 W/10SC (5SC IF HDT BEF 10/1/98) | Cliff            | YES | DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98)                                     |
|                        | Closed         |                         |                             |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | 10               |     |  |
| SEMINOLE               | F              | 3.00                    | 3.00% x AFC x SC            | 05  | VR 25SC, ANY AGE; 55 W/10SC; AGE 62                  | Cliff            | NO  |  |
|                        | Active         |                         |                             |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | 10               |     |  |
| SOUTH BROWARD HOSPITAL | G              | VR                      | Var. W/AC AMT, NEW/OLD PLAN | 05  | VR 65 W/5SC  | Cliff            | NO  | NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11  |
|                        | Closed         |                         |                             |     | 1 LIFE ANNUITY                                       | 5                |     |  |
| SOUTH MIAMI [GP]       | G              | 2.25                    | 2.25% X FMC X SC            | 05  | 60 60 W/10SC   | Cliff            | NO  | FOR SC BEF 10/1/11 = AFC: 3 YRS, NR: 55 W/10SC; BEN RATE = 2.50% (BEF 10/99), 2.75% (10/99 - 9/11) |
|                        | Active         |                         |                             |     | 1 LIFE ANNUITY                                       | 10               |     |  |
| SOUTH MIAMI [GP]       | P              | 3.00                    | 3.00% X FMC X SC            | 05  | VR 25SC, ANY AGE; 55 W/10SC                          | Cliff            | YES | COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03  |
|                        | Active         |                         |                             |     | 1 LIFE ANNUITY                                       | 10               |     |  |
| SOUTH PASADENA         | F              | 3.00                    | 3.00% x AFC x SC            | 05  | VR 55 W/10SC; 52 W/25SC                              | Cliff            | NO  | DROP   |
|                        | Active         |                         |                             |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                    | 10               |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District  | TYP<br>SYS     | Retirement Benefit Rate<br>Pct Description | AFC | Normal Retirement Age<br>YR Description             | Vesting Schedule      | COL | Comments   |
|---|----------------|--|-----|---|-----------------------|-----|--|
|   | Plan<br>Status |  |     | Normal Form of Benefit<br>N Description             | Years to full vesting |     |  |
| SOUTH WALTON FCD  | F              | 3.00 3.00% x AFC x SC                      | 05  | VR 25SC, ANY AGE; 55 W/10SC                         | Cliff                 | NO  | HDT BEF 10/1/11 = 4.00% AFC, SUPP  |
|   | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |  |
| Southeast Volusia County<br>Hospital District (was Bert Fish) | G              | VR 1.60% x AC x SC (RATE INCR AFT NR)      | 05  | VR 62 W/5SC OR 30SC, ANY AGE                        | Cliff                 | YES | COLA = 3%/YR;<br>FROZEN AS OF<br>12/31/10  |
|   | Frozen         |  |     | 1 LIFE ANNUITY                                      | 5                     |     |  |
| SOUTHERN MANATEE FCD  | F              | 3.50 3.50% X AFC X SC                      | 03  | VR 25SC, ANY AGE; 55 W/10SC                         | Cliff                 | NO  | DROP; HIS  |
|   | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |  |
| SOUTHERN MANATEE FCD  | G              | 2.50 2.50% x AFC x SC                      | 03  | VR 30SC, ANY AGE; 62 W/10SC                         | Cliff                 | YES | HIS; COLA = 3%/YR  |
|   | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |  |
| STARKE  | F              | 3.50 3.50% x FAS x SC (MAX 100% FAS)       | 03  | VR 25SC, ANY AGE; 55 W/10SC, MAX<br>AGE 60          | Cliff                 | YES | DROP   |
|   | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |  |
| STARKE  | G              | VR % Var. W/ ELECTED OR NOT                | 05  | VR 35SC OR 65 W/10SC (ELECTED =<br>8SC), MAX AGE 65 | Cliff                 | YES | ELEC = 3% BEN<br>RATE, NON-ELEC =<br>2.5% BEN RATE;<br>MANDATORY RET<br>@ AGE 65 |
|   | Active         |  |     | 1 LIFE ANNUITY                                      | VR                    |     |  |
| STARKE  | P              | 3.75 3.75% x AFC x SC; MAX 100% AFC        | 03  | VR 25SC, ANY AGE; 55 W/10SC (MAX<br>AGE 60)         | Cliff                 | NO  |  |
|   | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |  |
| SUNRISE   | F              | VR % AFC & SC Var. W/BEF OR AFT<br>10/01   | VR  | VR 45 W/25SC, 47 W/20SC, 50 W/10SC                  | Cliff                 | YES | DROP   |
|   | Active         |  |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN                   | 10                    |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District  | TYP<br>SYS     | Retirement Benefit Rate<br>Pct Description              | AFC | Normal Retirement Age<br>YR Description  | Vesting Schedule<br>Years to full vesting | COL | Comments  |
|-------------------|----------------|---|-----|--|---|-----|---|
|                   | Plan<br>Status |   |     | Normal Form of Benefit<br>N Description  |   |     |   |
| SUNRISE           | G              | VR Var. W/ EMPLOYEE GROUP                               | VR  | VR AGE & SC - VR W/ NON-MGR & MGR        | Cliff                                     | NO  | HDT ON/AFT<br>10/1/09 = 62<br>W/6SC, 2.5% BEN<br>RATE; 6-YR VESTING |
|                   | Active         |   |     | 1 LIFE ANNUITY                           | 6   |     |   |
| SUNRISE           | P              | 3.00 3.00% x AFC x SC (up to 20 SC)<br>2.00% for SC 20+ | 05  | VR 55 W/10SC OR 52 W/25SC                | Cliff                                     | YES | DROP; SUPP; 13TH<br>& 14TH CHECK                                    |
|                   | Active         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN        | 10  |     |   |
| SURFSIDE [GP]     | G              | VR Var. W/SC DT & EE CONTRIB RATE                       | 05  | VR 62 W/15SC; 65 W/10SC                  | Graded                                    | YES | COLA = 1.50%/YR;<br>TOWN MGR = 64<br>W/7SC                          |
|                   | Active         |   |     | 1 LIFE ANNUITY                           | 10  |     |   |
| SURFSIDE [GP]     | P              | VR Var. W/SC DT & EE CONTRIB RATE                       | 03  | VR 25SC, ANY AGE; 52 W/20SC, 62<br>W/5SC | Cliff                                     | YES | DROP; COLA=<br>1.5%/YR  |
|                   | Active         |   |     | 1 LIFE ANNUITY                           | 5   |     |   |
| SWEETWATER        | P              | 3.00 3.00% x AC x SC                                    | 05  | 50 50 W/10SC                             | Graded                                    | NO  |   |
|                   | Active         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN        | 10  |     |   |
| TALLAHASSEE [GPF] | F              | VR 3% X AC X (0-20)SC + 4% X AC X<br>(20+)SC            | 03  | VR 25SC, ANY AGE; 55 W/5SC               | Cliff                                     | YES | COLA = 3%/YR<br>STARTING AT AGE<br>52; HEALTH SUPP                  |
|                   | Active         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN        | 5   |     |   |
| TALLAHASSEE [GPF] | G              | 2.25 2.25% X AFC X<br>SC;3%ELECTD;2%MILTRY              | 05  | VR 33 SC;65 W/5 SC                       | Cliff                                     | YES | HIS; DROP   |
|                   | Active         |   |     | 5 OTHER                                  | 5   |     |   |
| TALLAHASSEE [GPF] | P              | VR 3% X AC X (0-20)SC + 4% X AC X<br>(20+)SC            | 03  | VR 25SC, ANY AGE; 55 W/5SC               | Cliff                                     | YES | COLA = 3%/YR W/<br>VR BEGIN DATE;<br>HEALTH SUPP                    |
|                   | Active         |   |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN        | 5   |     |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District  | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description         | Vesting Schedule<br><br>Years to full vesting | COL | Comments   |
|-------------------|----------------------------------|--|-----|--|---|-----|--|
| TAMARAC           | F<br><br>Active                  | VR Var. W/TOTAL YRS CSC                    | 05  | VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br><br>8                                | YES | DROP; SUPP   |
| TAMARAC           | G<br><br>Active                  | 2.60 2.60% x AFC x SC                      | 05  | VR 55 W/30SC; AGE 62<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                                  | Cliff<br><br>5                                | NO  | DROP   |
| TAMARAC           | P<br><br>Closed                  | 3.00 3.00% x AME x CSC                     | 05  | VR 57 W/5SC; 55 W/10SC; 52 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                     | Cliff<br><br>5                                | NO  | SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK                    |
| TAMARAC - ELECTED | G<br><br>Active                  | VR Var. W/ EMPLOYEE GROUP                  | 05  | VR 60 W/5SC; 57 W/20SC; 55 W/25SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                     | Graded<br><br>5                               | YES | COLA = 2%/YR   |
| TAMPA             | G<br><br>Active                  | 1.20 1.20% x AMC x SC                      | 03  | 62 62 W/6SC<br><br>1 LIFE ANNUITY  | Cliff<br><br>6                                | YES | DIV A (HDT BEF 10/1/81) = BEN RATE: 2% (+0.5% FOR SC>15), NR: 55 W/6SC; DROP |
| TAMPA             | PF<br><br>Active                 | 3.15 3.15% x AME x SC, MAX 100% AFC        | 03  | VR 20SC, ANY AGE; 46 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                           | Cliff<br><br>10                               | YES | DROP; 13TH CHK   |
| TAMPA PF (STAFF)  | G<br><br>Active                  | 2.50 2.50% x AFC x SC                      | 03  | VR 62 W/10SC; RULE OF 80<br><br>5 OTHER  | Cliff<br><br>10                               | YES | COLA = 1.20%/yr  |
| TARPON SPRINGS    | F<br><br>Active                  | 3.25 3.25% x AFC x SC                      | 05  | VR 25SC, ANY AGE; 50 W/10SC<br><br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                           | Cliff<br><br>10                               | YES | 3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS RET                   |

**APPENDIX B - Benefit Data - 9/30/2023**

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

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District              | TYP<br>SYS     | Retirement Benefit Rate |                                 | AFC | Normal Retirement Age |   | Vesting Schedule      | COL | Comments   |
|-------------------------------|----------------|-------------------------|---------------------------------|-----|-----------------------|---|-----------------------|-----|--|
|                               | Plan<br>Status | Pct                     | Description                     |     | YR                    | Description                             | Years to full vesting |     |  |
|                               |                |                         |                                 |     |                       | Normal Form of Benefit<br>N Description |                       |     |  |
| TITUSVILLE                    | PF             | 2.50                    | 2.50% x AFC x SC                | 05  | VR                    | 52 W/25SC; 55 W/10SC                    | Cliff                 | NO  | FOR ACCR BEF 6/1/13: 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA |
|                               | Active         |                         |                                 |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |  |
| TRI-COUNTY TRANSIT (ATU-1596) | G              | VR                      | 2.13/2.38/2.63% X AME X UBC     | 05  | 62                    | AGE 62                                  | Graded                | NO  | DROP, SHARE PLAN   |
|                               | Closed         |                         |                                 |     |                       | 1 LIFE ANNUITY                          | 10                    |     |  |
| UMATILLA                      | P              | 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                     |     |  |
| VENICE                        | F              | 2.75                    | 2.75% X AFC X SC                | 05  | VR                    | 25SC, ANY AGE; 55 W/10SC                | Cliff                 | YES | SUPP = \$175/MO; 3.50% x AFC x SC if eligible for NRD on or before 10/1/2014                 |
|                               | Closed         |                         |                                 |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |  |
| VENICE                        | P              | 2.75                    | 2.75% x AFC x SC +\$175/MO SUPP | 05  | VR                    | 25SC, ANY AGE; 52 W/10SC                | Cliff                 | NO  | SUPP = \$175/MO  |
|                               | Closed         |                         |                                 |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |  |
| VERO BEACH                    | F              | 3.00                    | 3.00% X FAC X SC + \$25 X SC    | 03  | VR                    | 55 W/10SC; 52 W/25SC                    | Cliff                 | YES | A/D 13TH CK; COLA = 2%/YR  |
|                               | Closed         |                         |                                 |     |                       | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10                    |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District               | TYP<br>SYS     | Retirement Benefit Rate |                              | AFC | Normal Retirement Age  | Vesting Schedule                       | COL    | Comments |   |
|--------------------------------|----------------|-------------------------|------------------------------|-----|------------------------|--|--------|----------|---|
|                                | Plan<br>Status | Pct                     | Description                  |     | YR Description         |  |        |          | Years to full vesting                       |
|                                |                |                         |                              |     | Normal Form of Benefit |  |        |          |   |
|                                |                |                         |                              |     | N Description          |  |        |          |   |
| VERO BEACH                     | G              | 1.60                    | 1.60% x ABMC x SC            | 05  | 65                     | 65 W/5SC                               | Cliff  | YES      | BEN RATE FOR<br>ACCR BEF 10/1/10<br>= 2.25% |
|                                | Frozen         |                         |                              |     | 1                      | LIFE ANNUITY                           | 5      |          |   |
| VERO BEACH                     | P              | 3.00                    | 3.00% x AFS x SC (+\$5 x SC) | 05  | VR                     | 25SC, ANY AGE; 55 W/10SC               | Cliff  | YES      |   |
|                                | Active         |                         |                              |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 10     |          |   |
| VILLAGE OF NORTH PALM<br>BEACH | G              | VR                      | % Var. W/ CONT & SC          | 05  | VR                     | 60 OR 65 W/9SC (AGE VR W/HDT,<br>CONT) | Graded | YES      | COLA = VR W/HDT<br>& CONTRIB PD             |
|                                | Active         |                         |                              |     | 1                      | LIFE ANNUITY                           | 9      |          |   |
| VILLAGE OF NORTH PALM<br>BEACH | PF             | 2.75                    | 2.75% x AFC x SC             | 05  | VR                     | AGE 55; 52 W/25SC                      | Cliff  | YES      |   |
|                                | Active         |                         |                              |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 10     |          |   |
| VILLAGE OF PALM SPRINGS        | G              | 2.50                    | 2.50% X FAE X SC, MAX 25SC   | 05  | 62                     | 62 W/5SC                               | Graded | YES      | COLA BASED ON CPI<br>(0% TO 3%/YR)          |
|                                | Closed         |                         |                              |     | 1                      | LIFE ANNUITY                           | 10     |          |   |
| VILLAGE OF PALM SPRINGS        | PF             | 3.00                    | 3.00% x AFC x SC             | 05  | VR                     | 50 W/15SC; 55 W/10SC; 20SC, ANY<br>AGE | Graded | YES      |   |
|                                | Closed         |                         |                              |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 10     |          |   |
| VOLUSIA COUNTY (VOL)           | F              | VR                      | \$20/MO X SC, MAX 35SC       | N/A | VR                     | 35SC, ANY AGE; 55 W/10SC               | Cliff  | YES      |   |
|                                | Active         |                         |                              |     | 1                      | LIFE ANNUITY                           | 10     |          |   |
| WAUCHULA                       | GP             | 2.50                    | 2.50% x AFC x SC (MAX 40SC)  | 03  | VR                     | 30SC, ANY AGE; 60 W/6SC                | Cliff  | YES      | SUPP  |
|                                | Active         |                         |                              |     | 1                      | LIFE ANNUITY                           | 6      |          |   |
| WEST MANATEE FCD               | F              | 3.50                    | 3.50% x AFC x SC             | 05  | VR                     | 55 W/6SC; 25SC, ANY AGE                | Cliff  | YES      | DROP; SUPP = \$5 X<br>SC PER MO             |
|                                | Active         |                         |                              |     | 2                      | LIFE ANNUITY W/ 10 YEAR CERTAIN        | 6      |          |   |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District    | TYP<br>SYS     | Retirement Benefit Rate |                                | AFC | Normal Retirement Age                   | Vesting Schedule | COL | Comments   |
|---------------------|----------------|-------------------------|--------------------------------|-----|---|------------------|-----|--|
|                     | Plan<br>Status | Pct                     | Description                    |     | YR Description                          |                  |     |  |
|                     |                |                         |                                |     | Normal Form of Benefit<br>N Description |                  |     |  |
| WEST MELBOURNE      | P              | 3.00                    | 3.00% x AFC x SC               | 05  | VR 25SC, ANY AGE; 55 W/10SC             | Graded           | NO  | DROP, SUPP & COLA (PRO RATA PORTION OF 2%/YR) FOR HDT BEF 1/1/11                               |
|                     | Active         |                         |                                |     | 2 LIFE ANNUITY W/ 10 YEAR CERTAIN       | 10               |     |  |
| WEST PALM BEACH     | F              | 3.00                    | 3.00% x AFC x SC               | 03  | VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC  | Cliff            | YES | DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12                              |
|                     | Active         |                         |                                |     | 5 OTHER                                 | 10               |     |  |
| WEST PALM BEACH     | G              | VR                      | Var. W/ CONTRIB OR NON-CONTRIB | 03  | VR AGE 60; 55 W/25SC; 30SC, ANY AGE     | Cliff            | YES | ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97)  |
|                     | Closed         |                         |                                |     | 1 LIFE ANNUITY                          | ALL 100% VESTED  |     |  |
| WEST PALM BEACH     | P              | 3.00                    | 3.00% x FAS x SC               | 03  | VR 25CSC; 55 W/10SC; 50 W/20SC          | Cliff            | YES | SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11; 2.68% 10/1/11 TO 9/30/17 |
|                     | Active         |                         |                                |     | 3 JOINT/SURVIVOR                        | 10               |     |  |
| 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               |     |  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District   | TYP<br>SYS     | Retirement Benefit Rate |                         | AFC                                     | Normal Retirement Age  | Vesting Schedule      | COL | Comments   |
|--------------------|----------------|-------------------------|-------------------------|---|--|-----------------------|-----|--|
|                    | Plan<br>Status | Pct                     | Description             |   | YR Description   | Years to full vesting |     |  |
|                    |                |                         |                         | Normal Form of Benefit<br>N Description |  |                       |     |  |
| WILTON MANORS [GP] | G<br>Closed    | 3.00                    | 3.00% x AMC x SC + SUPP | 03                                      | VR 20SC, ANY AGE; 60 W/5SC<br>1 LIFE ANNUITY                             | Graded<br>15          | YES | DROP; SUPP   |
| WILTON MANORS [GP] | P<br>Closed    | 3.00                    | 3.00% x AMC x SC + SUPP | 03                                      | VR 20SC, ANY AGE; 60 W/5SC<br>1 LIFE ANNUITY                             | Graded<br>15          | YES | DROP; SUPP   |
| WINTER GARDEN      | G<br>Active    | 2.50                    | 2.50% x AFC x SC        | 03                                      | VR 30SC, ANY AGE; 62 W/5SC; AGE 70<br>1 LIFE ANNUITY                     | Cliff<br>5            | NO  |  |
| WINTER GARDEN      | PF<br>Active   | 3.00                    | 3.00% AFC X SC          | 05                                      | VR 25SC, ANY AGE; 55 W/6SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN          | Cliff<br>6            | NO  |  |
| WINTER HAVEN       | F<br>Active    | 3.80                    | 3.80% X AFC X SC        | 05                                      | VR 25SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN         | Cliff<br>10           | YES | DROP; COLA = 0.5%<br>EACH YR FOR 10 YRS                                    |
| WINTER HAVEN       | G<br>Closed    | 2.30                    | 2.30% X AFC X SC        | 05                                      | VR 60 W/10SC or 33SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN                | Cliff<br>10           | YES | GRADED VESTING IF<br>EMP'D BEF 1/1/99;<br>COLA = 0.5%/YR<br>FOR 1ST 10 YRS |
| WINTER HAVEN       | P<br>Active    | 3.50                    | 3.50% X AFC X SC        | 05                                      | VR 25SC, ANY AGE; 55 W/10SC; AGE 60<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN | Cliff<br>10           | YES | COLA = 0.5%/YR<br>FOR 10 YRS   |
| WINTER PARK        | F<br>Active    | 3.00                    | 3.00% x AFC x SC        | 05                                      | VR 20SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN         | Cliff<br>10           | YES | COLA = 3%/YR AT<br>AGE 60  |
| WINTER PARK        | P<br>Active    | 3.00                    | 3.00% x AFC x SC        | 05                                      | VR 20SC, ANY AGE; 55 W/10SC<br>2 LIFE ANNUITY W/ 10 YEAR CERTAIN         | Cliff<br>10           | YES | COLA = 3%/YR AT<br>AGE 60  |

**APPENDIX B - Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS<br><br>Plan<br>Status | Retirement Benefit Rate<br>Pct Description              | AFC | Normal Retirement Age<br>YR Description<br><br>Normal Form of Benefit<br>N Description | Vesting Schedule<br><br>Years to full vesting | COL | Comments  |
|------------------|----------------------------------|---|-----|--|---|-----|---|
| WINTER SPRINGS   | GPF<br><br>Active                | VR PF/FORENSIC = 3.00%; G = 2.50%<br>(MAX 30SC FOR ALL) | 05  | 65 AGE 65<br><br>1 LIFE ANNUITY  | Cliff<br><br>7                                | NO  | BEN RATE FOR G<br>BEF 10/1/11 =<br>3.00%; AFC NOT < 3-<br>YR AVG AS OF<br>9/30/11 |

|                              |     |                           |     |                           |     |                  |     |
|------------------------------|-----|---------------------------|-----|---------------------------|-----|------------------|-----|
| <i>Gen. Plans (G,GS,LG):</i> | 159 | <i>1.00 - 1.99%</i>       | 22  | <i>1-Yr. AFC</i>          | 2   |                  |     |
| <i>Police Plans:</i>         | 135 | <i>2.00%</i>              | 25  | <i>2-Yr. AFC</i>          | 20  | <i>Offer COL</i> | 241 |
| <i>Fire Plans:</i>           | 134 | <i>2.01 - 2.99%</i>       | 82  | <i>3-Yr. AFC</i>          | 108 | <i>No COL</i>    | 248 |
| <i>GPF Plans:</i>            | 7   | <i>3.00%</i>              | 176 | <i>4-Yr. AFC</i>          | 4   |                  | 489 |
| <i>GP Plans:</i>             | 4   | <i>3.01 - 3.99%</i>       | 75  | <i>5-Yr. AFC</i>          | 319 |                  |     |
| <i>PF Plans:</i>             | 43  | <i>4.00 - 5.00%</i>       | 9   | <i>6-Yr. AFC</i>          | 1   |                  |     |
| <i>ERP Plans:</i>            | 6   | <i>Variable and other</i> | 93  | <i>8-Yr. AFC</i>          | 5   |                  |     |
| <i>HIS Plans:</i>            | 0   | <i>N/A</i>                | 7   | <i>All Yrs. AFC</i>       | 2   |                  |     |
| <i>CO Plans:</i>             | 1   |                           | 7   | <i>Variable and other</i> | 15  |                  |     |
|                              |     |                           | 489 | <i>N/A</i>                | 13  |                  |     |
|                              | 489 |                           |     |                           | 489 |                  |     |

## Appendix B2

### 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:<br>* G = General Employees only<br>* P = Police Officers only<br>* F = Firefighters only<br>* PF = Police Officers and Firefighters only<br>* GPF = General Employees, Police Officers and Firefighters<br>* GP = General Employees and Police Officers only<br>* GF = General Employees and Firefighters only<br>* GS = General and Sanitation Employees only<br>* HIS = Health Insurance Subsidy<br>* LG = Lifeguards<br>* CO = Correctional Officers only<br>* ERP = Early Retirement Program |
| Disability Benefits<br>Y           | Does plan provide disability benefits? Y = Yes; N = No  |
| Disability Benefits<br>Description | The description of disability benefits usually falls into two classes:<br>ILOD: In-Line-of-Duty disability<br>REG: Regular or <i>not</i> ILOD<br><br>The class of disability (ILOD or REG) is followed by a formula (e.g., 2% x AFC x SC - reduced) where "REDUCED" is an actuarial factor by which the benefit is reduced.   |
| Death Benefits<br>Y                | Does plan provide death benefits? Y = Yes; N = No   |
| Death Benefits<br>Description      | Plan provisions if member dies prior to normal retirement.  |
| Early Retirement Benefits<br>Y     | Does plan contain an early retirement provision? Y = Yes; N = No  |

|                                       |   |
|---------------------------------------|---|
| Early Retirement Benefits Description | Provides a description of minimum requirements for early retirement (e.g., 55 w/10sc-reduced) translates to the employee must be age 55 with at least 10 years of service followed by a description of how the normal retirement benefit is reduced for early retirement. |
| Offer Drop                            | Whether the plan offers a Deferred Retirement Option Plan.  |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District            | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y   | Offer<br>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 - 9/30/2023**

| City or District      | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y                                 | Offer<br>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                 | Yes           |
| 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 - 9/30/2023**

| City or District     | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|----------------------|------------|--|--|--|---------------|
| BELLEVUE             | 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 - 9/30/2023**

| City or District   | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y   | Offer<br>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          | F          | 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/INT                          | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA   | 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District         | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|--------------------------|------------|---|---|--|---------------|
| COCOA                    | G          | Y ILOD = 50% AVG PAY FOR PREV 12 MONTHS; REG = 25% AVG PAY FOR PREV 12 MONTHS; OFFSET W/ SS, WC   | Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NOT VESTED OR RET ELIG = REF W/ INT | Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5 YRS) & 1/30TH PER YR (NEXT 5 YRS) PRIOR TO NR   | Yes           |
| COCOA                    | P          | Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY; REG = W/10SC, ACCR BEN; OFFSET W/ SS, WC, ETC    | Y VESTED OR RET ELIG = 10-YR ACCR BEN; NOT VESTED OR RET ELIG = REF W/ 4.5% INT               | N NONE PROVIDED  | Yes           |
| COCOA BEACH              | F          | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN   | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT   | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| COCOA BEACH              | G          | Y W/10SC; ACCR BEN REDUCED FROM NRD   | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF                              | Y 52 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NR   | No            |
| COCOA BEACH              | P          | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN   | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT   | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| COOPER CITY              | F          | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)                             | Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = REF W/6% INT                               | N NONE PROVIDED  | Yes           |
| COOPER CITY              | G          | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN   | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT                                   | Y 53 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD   | Yes           |
| COOPER CITY              | P          | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)                             | Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/INT                                    | N NONE PROVIDED  | Yes           |
| COOPER CITY - MANAGEMENT | GPF        | Y W/6 MO TOTAL & PERM DISB = ACCR BEN   | Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = CONTRIB REF                                | Y 50 W/10SC; ACCR BEN REDUCED 6%/YR  | Yes           |
| CORAL GABLES             | GPF        | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)                              | Y G = VR, MO BEN 5 YRS CERTAIN & LIFE; P&F ILOD = ACCR BEN (MIN 75% AFC); P&F REG = VR        | Y G = 47 W/25SC, ACCR BEN RED 6%/YR PRIOR TO NRD; P&F = 50 W/10SC, ACCR BEN RED 3%/YR PRIOR TO NRD | Yes           |
| 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            |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District       | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y                                  | Offer<br>DROP |
|------------------------|------------|--|---|---|---------------|
| CRESCENT CITY          | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)                               | Y VESTED = ACCR BEN; NON-VESTD = REF W/O INT  | Y 50 W/8SC; ACCR BEN REDUCED 3%/YR BEFORE NRD                               | No            |
| CRESTVIEW              | G          | Y W/10SC; ACCR BEN ACTUARIALLY REDUCED   | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT                          | Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY                                   | Yes           |
| CRESTVIEW              | PF         | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT                          | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45 | Yes           |
| DADE CITY              | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT   | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR   | Yes           |
| DADE CITY              | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT   | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR   | Yes           |
| DANIA BEACH            | G          | Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN  | Y RET ELIG = JT & SURV BEN  | Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO NRD            | Yes           |
| DANIA BEACH [PF]       | F          | Y ILOD = ACCR BEN (MIN 68% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)                            | Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT   | Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD            | Yes           |
| DANIA BEACH [PF]       | P          | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)                            | Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT   | Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD            | Yes           |
| DAVENPORT              | G          | Y W/ 10 SC; ACCRUED BENEFIT, NOT < 25% AFC is service incurred                                     | Y Accrued benefit payable for 10 years at NRD   | Y 55 w/7SC, 5% reduction each year prior to NRD                             | Yes           |
| DAVENPORT              | PF         | Y W/ 10 SC; Accrued Benefit, not < 42% AFC is service incurred                                     | Y Actuarial Equivalent to Accrued benefit payable for 10 years at NRD                         | Y 50 w/7SC, 3% reduction each year prior to NRD                             | Yes           |
| DAVIE                  | F          | Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC) | Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                               | Yes           |
| 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 - 9/30/2023**

| City or District     | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y  | Offer<br>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           |
| DORAL - Elected      | G          | N   | Y Accrued benefit   | N   | No            |
| 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District         | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y                        | Offer<br>DROP |
|--------------------------|------------|--|---|---|---------------|
| EAST NICEVILLE FCD       | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                        | Y W/10SC; ACCR BEN OR CONTRIB REF   | Y 50 W/10SC; ACCR BEN REDUCED                                     | No            |
| EATONVILLE               | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                        | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT                        | Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRA               | No            |
| EDGEWATER                | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)                         | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT                                     | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR                   | Yes           |
| EDGEWATER                | G          | Y W/5SC; ACCR BEN (MIN 25% AFC)  | Y VESTED = 50% QUALIFIED JT & SURV BEN; NOT VESTED = REF W/O INT                        | Y 50 W/5SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NR   | No            |
| EDGEWATER                | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)                         | Y VESTED = 100% JT & SURV ANNUITY; NON-VESTED = REF W/O INT                             | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR                    | Yes           |
| ENGLEWOOD AREA FCD       | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN                                      | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT                                     | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR                               | Yes           |
| ENGLEWOOD WATER DISTRICT | G          | N NONE SPECIFIED   | Y VESTED = ACCR BEN   | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR                               | No            |
| ESTERO FCD               | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET BY SS, WC, ETC | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT                  | Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                     | Yes           |
| EUSTIS                   | F          | Y ACCR BEN; ILOD MIN = 65% AFC, REG MIN = 25% AFC  | Y VESTED = ACCR BEN (EARLY IF REDUCED); NON-VESTED = CONTRIB REF                        | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR                               | Yes           |
| EUSTIS                   | P          | Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10CS, ACCR BEN (MIN 25% AFC)                        | Y 10+ CS = ACCR BEN (REDUCED IF EARLY); <10CS = CONTRIB REF                             | Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD                  | No            |
| FERNANDINA BEACH         | G          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                        | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF                  | Y 25SC, ANY AGE OR 55 W/6SC; ACCR BEN REDUCED 2%/YR               | Yes           |
| 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            |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District       | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y                            | Offer<br>DROP |
|------------------------|------------|--|---|---|---------------|
| FLORIDA CITY - ELECTED | G          | Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS)   | Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN                              | N NONE AVAILABLE  | No            |
| FORT LAUDERDALE        | G          | Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS | Y ILOD = VR W/ SP AND/OR CH; REG = VR W/ GRP (GRP 2 MUST BE 55 W/15SC)                                | Y GRP 1 = 50 W/15SC, GRP 2 = 55 W/15SC; ACCR BEN REDUCTION VR W/ GRP  | Yes           |
| FORT LAUDERDALE        | PF         | Y ILOD = 65% AFC -SS&WC (MIN 42% AFC); REG = 50% AFC - SS&WC (MIN 25% AFC)                             | Y ILOD = VR W/ SP&CH; REG = VR  | Y (FIRE ONLY) 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD          | Yes           |
| FORT MEADE             | F          | Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN  | Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN  | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60                   | Yes           |
| FORT MEADE             | G          | Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN  | Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN  | Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65                   | Yes           |
| FORT MEADE             | P          | Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN  | Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN  | Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60                   | Yes           |
| FORT MYERS             | F          | Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN  | Y EARLY RET BEN (MIN 50% PROJ NRB) TO SP + 5% PROJ NRB TO EACH CH <21                                 | Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD                      | Yes           |
| FORT MYERS             | G          | Y W/5SC; ACCR BEN  | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF                                | Y 55 W/7SC OR 60 W/5SC; ACCR BEN REDUCED 4%/YR PRIOR TO NR            | Yes           |
| FORT MYERS             | P          | Y ILOD = Acc Ben (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ WC                            | Y VR w/Spouse, Child (refund with interest if no dependents)  | Y 15SC, any age or 45 w/10SC; Acc Ben Reduced 3%/YR (+\$290/MO Supp)  | Yes           |
| 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District   | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|--------------------|------------|--|---|---|---------------|
| FROSTPROOF         | G          | Y ACTUARIAL EQUIV OF ACCR BEN  | Y ACTUARIALLY REDUCED ACCR BEN  | Y 55 W/10SC; ACTUARIAL EQUIV OF ACCR BEN  | No            |
| FROSTPROOF         | P          | Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN @ 2% RATE (MIN 25% AFC)                      | Y ILOD = 50% AFC (ALL TO SP OR 15% AFC PER CH); REG = 25% AFC (ALL TO SP OR 15% AFC PER CH) | Y 45 W/10SC; ACCR BEN REDUCED 1/15TH PER YR FOR 1ST 5 YRS EARLY & 1/30TH PER YR FOR NEXT 5 YRS EARLY  | Yes           |
| 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  | Yes           |
| 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   | Yes           |
| 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 - 9/30/2023**

| City or District             | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y  | Offer<br>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 - 9/30/2023**

| City or District                   | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y                  | Offer<br>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 - 9/30/2023**

| City or District             | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y  | Offer<br>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 - DISABILITY    | G          | Y REG = W/5SC, 25% PAY + 2.5%/YR SC OVER 5 (MAX 50%); ILOD = 50% PAY                                  | Y Surviving spouse ben = 45% of participant's earnable compensation                                 | N NONE PROVIDED   | No            |
| JACKSONVILLE - DISABILITY    | PF         | Y 60% of compensation   | Y Surviving spouse ben = 45% of participant's earnable compensation + 1.5% per year in excess of 20 | N None provided   | No            |
| JACKSONVILLE BEACH           | F          | Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC)                 | Y ILOD = 100% NRB TO SP (MIN 35% FAC); REG = W/10SC, 100% NRB TO SP                                 | N NONE  | Yes           |
| JACKSONVILLE BEACH           | G          | Y ILOD= ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)                   | Y ILOD = 100% ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, 100% ACCR BEN TO SP                       | Y W/20SC; ACCR BEN REDUCED 7.5%/YR FOR 1ST 5 YRS PRIOR TO NRD, 5.5%/YR IN EXCESS OF 5 YRS PRIOR | Yes           |
| JACKSONVILLE BEACH           | P          | Y ILOD = ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)                  | Y ILOD = ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, ACCR BEN TO SP                                 | Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR   | Yes           |
| JACKSONVILLE PF SENIOR STAFF | G          | Y 60 % OF FIINAL AVER. EARNING  | Y   | Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65  | No            |
| JUPITER                      | P          | Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12                    | Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF                     | Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2  | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District            | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|-----------------------------|------------|---|---|---|---------------|
| 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 BISCAYNE                | PF         | Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)                                  | Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN          | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD   | Yes           |
| KEY WEST                    | G          | Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)   | Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB         | Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR                                  | Yes           |
| KEY WEST                    | PF         | Y ILOD = > OF 42% AMC, MO BEN FROM PVAB, OR MO BEN FROM 18X AMC; REG = W/10SC, ACCR BEN (MIN 25% AMC) | Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 18X FMC OR 100X NRB   | Y 50 W/10SC; ACCR BEN REDUCED IN AN ACTUARIAL EQUIV MANNER (MAX 3%/YR)                    | Yes           |
| KEY WEST HOUSING            | G          | Y W/5SC; ACCR BEN (MIN 20% AVG BASIC COMP FOR FINAL 3 YRS); OFFSET W/ WC, ETC                         | Y ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19) | Y 20SC OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60                               | Yes           |
| KEY WEST UTILITY            | G          | Y W/10SC = ACCR BEN (MIN 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC | Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP) | Y 20SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD                         | Yes           |
| 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/8SC; ACCR BEN REDUCED 3%/YR  | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District    | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|---------------------|------------|---|---|--|---------------|
| LAKE ALFRED         | G          | Y ACCR BEN, ACTUARIALLY REDUCED   | Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY);<br>NON-VESTED = REF W/INT                                      | Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO<br>NR   | Yes           |
| LAKE ALFRED         | PF         | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR<br>BEN (MIN 25% AFC)                            | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF<br>W/O INT  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO<br>NR   | Yes           |
| LAKE CITY           | F          | Y ILOD = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR<br>BEN (MIN 27.5% FMC), NON-VESTED: CONTRIB REF | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-<br>VESTED = CONTRIB REF  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| LAKE CITY           | G          | Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC)<br>LESS SS DISB BEN; REG REQ 10SC               | Y VESTED = 100% JT & SURV BEN @ EARLIEST RET<br>ELIG; NON-VESTED = REF W/INT                                | Y 52 W/10SC (NON-ELEC) OR 52 W/8SC (ELEC); ACCR<br>BEN REDUCED FROM AGE 62                               | Yes           |
| LAKE CITY           | P          | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR<br>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<br>REDUCED)  | Yes           |
| LAKE HELEN          | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR<br>BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC   | Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR<br>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<br>(MIN 25% SAL)                             | Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV<br>OF PVAB OR 10% SAL; REG = W/5SC, 50% OF<br>ILOD BEN            | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO<br>NRD  | Yes           |
| LAKE MARY           | P          | Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR<br>BEN; NON-VESTED: CONTRIB REF                 | Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD Y<br>MIN = 10% COMP); NON-VESTED = CONTRIB REF                 | Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO<br>NRD   | Yes           |
| LAKE PARK (RETIRED) | P          | Y ILOD = 2/3 ME; REG = W/10SC, ACCR BEN; OFFSET W/ SS &<br>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<br>BEN (MIN 25% AFC)                            | Y ILOD = SPECIAL PROVISIONS FOR SP & CH; REG = Y<br>VESTED: 10-YR ACCR BEN, NON-VESTED:<br>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<br>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<br>1ST 2.5 YRS & 1/30TH FOR THE NEXT 2.5 YRS PRIOR<br>TO NR | Yes           |
| LAKE WALES          | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR<br>BEN (MIN 25% AFC)                            | Y ILOD = 10-YR ACCR BEN OR OPT VR W/ SP OR<br>CH; REG = VESTED: 10-YR ACCR BEN, NON-<br>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<br>BEN; W/ OFFSETS                              | Y ILOD = SPEC PROV; REG = VESTED: ACCR BEN<br>(100% JT & SURV), NON-VESTED: CONTRIB REF                     | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO<br>NRD  | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|------------------|------------|---|--|---|---------------|
| 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 50 W/10SC, ACCR BEN REDUCED 3%/YR   | Yes           |
| LIGHTHOUSE POINT | PF         | N NONE PROVIDED   | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT  | Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD                                     | Yes           |
| LIVE OAK         | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)               | Y VESTED = 50% PAY; NON-VESTED = CONTRIB REF   | Y 50 W/10SC; ACCR BEN REDUCED 3% PER YEAR   | No            |
| LONGBOAT KEY     | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN                             | Y VESTED OR RET ELIG = ACCR BEN; NON-VESTED = CONTRIB REF  | Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District             | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y                                      | Offer<br>DROP |
|------------------------------|------------|--|--|---|---------------|
| 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/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                                | Yes           |
| 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   | Yes           |
| 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                                | Yes           |
| 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            |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District            | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|-----------------------------|------------|---|--|---|---------------|
| MIAMI - FIPO                | PF         | Y ILOD ("ACCIDENTAL") = > OF 2/3 AFC OR 2/3 FC; REG ("ORDINARY") = W/10SC, ACCR BEN @ 90% OF BEN RATE | Y VR W/ ILOD ("ACCIDENTAL") OR REG ("ORDINARY")  | Y W/20SC; ACTUARIAL EQUIV OF ACCR BEN   | Yes           |
| MIAMI - FIPO (STAFF)        | G          | Y after 5 yrs of Vesting Service  | Y Normal Retirement date, equivalent to lump sum payable immediately   | Y 50&10 CS; 6%/ yr prior to Normal Retirement   | Yes           |
| MIAMI - FIPO COLA (RETIRED) | PF         | Y FOR MEMBERS WHO HAVE RETIRED  | Y FOR MEMBERS WHO HAVE RETIRED   | Y FOR MEMBERS WHO HAVE RETIRED  | No            |
| MIAMI - GESE                | GS         | Y ILOD = ACCID: 2/3 (AFC OR FINAL COMP), SICK: 90% AB OR 40% FAC; REG = W/10SC, 90% AB OR 30% FAC     | Y ILOD = 50% AFC + CONTRIBS; REG = W/3SC, LUMP SUM = CONTRIBS + 50% COMP; OPTIONAL SP BEN IF RET ELIG        | Y W/20SC; ACCR BEN ACTUARIALLY REDUCED FROM EARLIEST NRA                                      | Yes           |
| MIAMI - GESE (EXCESS)       | GS         | N SUPPLEMENTAL BENEFITS ONLY  | N SUPPLEMENTAL BENEFITS ONLY   | N SUPPLEMENTAL BENEFITS ONLY  | No            |
| 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 50 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District             | TYP<br>SYS | Disability Benefits Description<br>Y                                  | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|------------------------------|------------|---|--|--|---------------|
| MILTON                       | F          | Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN                             | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| MILTON                       | G          | Y W/10SC; ACCR BEN  | Y CONTRIB REF  | Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED  | Yes           |
| MILTON                       | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN               | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR                                      | Yes           |
| MIRAMAR                      | F          | Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC) | Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR BEN, NON-VESTED: REF W/ INT                         | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                                     | Yes           |
| MIRAMAR                      | G          | N NOT APPLICABLE  | Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT | Y 55 W/7'SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD                                     | Yes           |
| MIRAMAR                      | P          | Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)             | Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT   | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                                     | Yes           |
| MONROE COUNTY                | ERP        | N NONE  | N NONE   | Y BEN = FRS OR TRS RED BENEFIT   | No            |
| MONROE COUNTY VOL F.F. & EMS | F          | N NONE SPECIFIED  | Y VESTED = PVVB  | N NONE SPECIFIED   | No            |
| MONTICELLO                   | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) OR CONTRIB REF; NON-VESTED = CONTRIB REF              | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR                                      | No            |
| MONTICELLO                   | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y >10SC = ACCR BEN; <10SC = REF W/O INT  | Y 50 W/10SC, REDUCED ACCR BEN  | No            |
| MOUNT DORA                   | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y VESTED = ACCR BEN; NON-VESTED = REF W/INT; HDT BEF 5/20/97 = AGE 50                              | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                                     | Yes           |
| MOUNT DORA                   | G          | Y ACCR BEN, REDUCED SAME AS EARLY RET                                 | Y 50 W/7SC; ACCR BEN TO SP (50% JT & SURV) OR BENEF (10-YR CERT)                                   | Y 50 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                                      | Yes           |
| MOUNT DORA                   | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)  | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT                                     | Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55                                   | Yes           |
| NAPLES                       | F          | Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)         | Y VESTED = ACCR BEN (100% JT & SURV) ACTUARIALLY REDUCED FROM AGE 55; NON-VESTED = REF W/ INT      | Y 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55 OR 20 YRS CS                          | Yes           |
| NAPLES                       | G          | N NONE PROVIDED   | Y <5.5SC = REF W/INT; >5.5SC = REF W/ INT + AMT EQUAL TO ACCUM CONT @ CITY RATE                    | Y 55 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 (HDT BEF 10/1/11 = 3%/YR PRIOR TO 60) | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District                 | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|----------------------------------|------------|---|--|---|---------------|
| NAPLES                           | P          | Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)   | Y VESTED = 10-YR CERT ACCR BEN (ACTUARIALLY REDUCED); NON-VESTED = REF W/5.5% INT                  | Y 45 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR (45 OR 20SC, 3%/YR IF HDT BEF 4/1/12)       | Yes           |
| NEPTUNE BEACH                    | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN   | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD  | Yes           |
| NEW PORT RICHEY                  | F          | Y ILOD = > OF ACCR BEN/60% SAL/42% AFC; REG = W/1SC, > OF ACCR BEN/30% SAL/25% AFC; +\$100/MO TO AGE 65 | Y VESTED OR ELIG FOR NORM RET = 100% JT & SURV ACCR BEN OR 10-YR ACCR BEN; OTHERWISE = REF W/O INT | Y 50 & 10 W/3% REDUCTION BEFORE NRD   | Yes           |
| NEW PORT RICHEY                  | P          | Y SPEC. PROV. FOR ILOD, REG (W/1SC)   | Y SPEC. PROV. FOR ILOD, REG (W/5SC)  | Y Age 50 w/10SC = Accrued benefit reduced 3% from NRD                                       | Yes           |
| 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                | 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            |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District               | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|--------------------------------|------------|--|--|--|---------------|
| NORTH MIAMI 748                | P          | Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC) | Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED  | Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER) | No            |
| NORTH MIAMI BEACH              | G          | Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD                       | Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB      | Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED  | Yes           |
| NORTH MIAMI BEACH              | PF         | Y ILOD = ACCR BEN (MIN 60% FMC)  | Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR | Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA  | Yes           |
| NORTH MIAMI BEACH - MANAGEMENT | G          | Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC  | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT                                      | Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY  | Yes           |
| NORTH PORT                     | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| NORTH PORT                     | P          | Y ILOD = ACCR BEN @ 2% RATE (MIN 60% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN)            | Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE                 | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR  | 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District      | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|-----------------------|------------|--|--|--|---------------|
| OCEAN CITY-WRIGHT FCD | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)                              | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT                                 | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| OCOEE                 | G          | N NONE SPECIFIED   | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED               | Yes           |
| OCOEE                 | PF         | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FROM AGE 50 TO 45                       | Yes           |
| OKALOOSA ISLAND FCD   | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR  | No            |
| OKEECHOBEE            | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% RATE OR 25% AFC | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB REF | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| OKEECHOBEE            | G          | Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55           | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT   | Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD   | Yes           |
| OKEECHOBEE            | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC, OR 25% AFC | Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT   | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD   | Yes           |
| 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            |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District           | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|----------------------------|------------|---|--|---|---------------|
| PALATKA                    | G          | Y ILOD = ACCR BEN (MIN 45% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)                                 | Y ILOD = 75% ACCR BEN TO SP (MIN 35% FAC); REG = W/7SC, 75% ACCR BEN PD TO SP @ MBR'S NRD                | N NONE SPECIFIED  | Yes           |
| PALATKA                    | P          | Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)                 | Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD MIN = 35% FAC); NO SP = 10-YR ACCR BEN                     | N NONE SPECIFIED  | Yes           |
| PALM BAY                   | F          | Y ILOD = ACCR BEN (MIN 66% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                                 | Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                                    | Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD                                       | Yes           |
| PALM BAY                   | G          | N CONVERTED TO DC PLAN  | N CONVERTED TO DC PLAN   | N CONVERTED TO DC PLAN  | No            |
| 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 & Y 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|------------------|------------|---|---|--|---------------|
| PORT ORANGE      | P          | Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS     | Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)  | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD   | Yes           |
| PORT ST. LUCIE   | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                                 | Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF                                     | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| PUNTA GORDA      | F          | Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)                                 | Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX TOTAL 60% AFC); REG OR NO SP/CH= ACCR BEN  | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| PUNTA GORDA      | G          | Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC)   | Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG                      | Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60                                     | Yes           |
| PUNTA GORDA      | P          | Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN   | Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR  | Yes           |
| QUINCY           | PF         | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN   | Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT   | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR  | No            |
| RIVIERA BEACH    | F          | Y ILOD = ACCR BEN (MIN 60% AMS IN LAST YR); REG = W/10SC, ACCR BEN (MIN 48% AMS IN LAST YR)           | Y ILOD & REG = VR W/ VESTED OR NON-VESTED   | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD   | Yes           |
| RIVIERA BEACH    | G          | Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC.   | Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT                  | Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD | Yes           |
| RIVIERA BEACH    | P          | Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR) | Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-VESTED = REF W/ INT                                    | Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR)  | Yes           |
| ROCKLEDGE        | F          | Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS   | Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD  | Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)                      | Yes           |
| ROCKLEDGE        | G          | Y ILOD = 50% BASIC COMP (MAX PVAB = 100X ANTICIPATED NRB); REG = VR W/ VESTING STATUS                 | Y VR W/ VESTING STATUS, ACT OR INAC, BEF OR AFT NRD   | Y 55 W/10SC; ACCR BEN REDUCED 6.66%/YR FOR 1ST 5 YRS & 3.33%/YR THEREAFTER                   | Yes           |
| ROCKLEDGE        | P          | Y ILOD = 50% COMP; REG = VR W/ VESTING STATUS   | Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD  | Y 44 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)                      | Yes           |
| SAFETY HARBOR    | F          | Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC                        | Y ILOD VESTED = 50% COMP FOR LIFE; REG VESTED = VR W/ MARRIED OR NOT; NON-VESTED = CONTRIB REF      | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA   | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District        | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y   | Offer<br>DROP |
|-------------------------|------------|--|---|--|---------------|
| SAINT AUGUSTINE         | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y ILOD = ACTUARIAL EQUIV OF ACCR BEN (SC PROJ TO AGE 60); REG = W/5SC: SAME AS ILOD, <5SC: REF W/ INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD   | Yes           |
| SAINT AUGUSTINE         | G          | Y ILOD = W/5SC, REG RETIRE W/ ADDED SC GRANTED   | Y W/5SC; % OF ACCR BEN VR W/ SP & # OF CH   | Y 50 W/10SC; ACCR BEN REDUCED BY 0.25%/MO PRIOR TO NRD   | No            |
| SAINT AUGUSTINE         | P          | Y ILOD = ACCR BEN (MIN 42% FAS); REG = ACCR BEN (MIN 25% FAS)  | Y 10-YR ACCR BEN  | Y 50 W/10SC; ACCR BEN @ 2% FAS REDUCED 3%/YR PRIOR TO NRD  | Yes           |
| SAINT CLOUD             | G          | Y ACCR BEN ACTUARIALLY REDUCED AS EARLY RET  | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF                                | Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FROM AGE 60   | Yes           |
| SAINT CLOUD             | PF         | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF                                | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR  | Yes           |
| SAINT JOHNS RIVER PW PK | G          | Y EARLY RET ELIG = ACCR BEN (TIER 1 BEN REDUCED FOR EARLY RET)   | Y VESTED & MARRIED = TIER 1: 75% OF ACCR BEN, TIER 2: CASH DIST; NON-VESTED = CONTRIB REF             | Y 55 W/10-20SC; ACCR BEN REDUCED BY (1/12)/YR FOR 1ST 3 YRS & (1/24)/YR FOR NEXT 7 YRS PRIOR TO AGE 65 | No            |
| SAINT LUCIE COUNTY FCD  | F          | Y ILOD = ACCR BEN (MIN 75% FAS); REG = W/5SC, ACCR BEN   | Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/5SC, ACCR BEN  | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD   | Yes           |
| SAINT LUCIE COUNTY FCD  | G          | Y ILOD = ACCR BEN (MIN 75% FAS), RECALC'D @ NRD W/ ADD'L SC; REG = W/10SC, ACCR BEN                    | Y ILOD = ACCR BEN (MIN 75% SAL); REG = W/10SC, ACCR BEN   | N NONE SPECIFIED   | Yes           |
| SAINT PETE BEACH        | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF   | Y 50 W/10SC, REDUCED 3%/YR PRIOR TO AGE 55   | Yes           |
| SAINT PETE BEACH        | G          | Y W/10SC, ACCR BEN   | Y 10-YR ACCR BEN  | N FOR ACCR BEF 10/1/12 ONLY; 50 W/10SC, REDUCED 1/15 PER YR PRIOR TO NR                                | Yes           |
| SAINT PETE BEACH        | P          | Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN  | Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT   | Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR   | Yes           |
| SAINT PETERSBURG        | F          | Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH     | Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN   | Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER)               | Yes           |
| SAINT PETERSBURG        | G          | Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS)     | Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG                              | N NONE SPECIFIED   | Yes           |
| SAINT PETERSBURG        | P          | Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH | Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)                             | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55  | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District   | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y                                | Offer<br>DROP |
|--|------------|--|---|---|---------------|
| SEBRING  | F          | Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)        | Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%) | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55                       | Yes           |
| SEBRING  | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN (MIN 25%,MAX 50% AFC) | Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF                        | Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NRD | Yes           |
| SEMINOLE   | F          | Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR);      | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT                              | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55                       | No            |
| SOUTH BROWARD HOSPITAL                                     | 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District  | TYP<br>SYS | Disability Benefits Description<br>Y   | Death Benefits Description<br>Y   | Early Retirement Benefits Description<br>Y  | Offer<br>DROP |
|-------------------|------------|--|---|---|---------------|
| SUNRISE           | F          | Y ILOD = 75% SAL - WC (MIN = > OF ACCR BEN OR 42% AFC);<br>REG = W/10SC, ACCR BEN (MIN 25% AFC)    | Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-<br>VESTED = REF W/O INT  | Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY<br>FROM NRA (MAX 3%/YR)                                       | Yes           |
| SUNRISE           | G          | Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN<br>(BETWEEN 25 & 50% AFC)                    | Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED Y<br>= REF W/O INT  | Y AGE & SC VR W/ HDT & MGR OR NON-MGR;<br>REDUCTION VR W/ MGR OR NON-MGR                                | Yes           |
| SUNRISE           | P          | Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC);<br>REG = W/10SC, ACCR BEN (MIN 25% FAC)      | Y ILOD = ACCR BEN (MIN 75% FAC); REG =<br>VESTED: ACCR BEN, NON-VESTED: REF W/O INT                         | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO<br>NRD   | Yes           |
| SURFSIDE [GP]     | G          | Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG<br>= ACCR BEN                             | Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER<br>NRD  | Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED<br>0.5%/MO PRIOR TO NRD                                  | Yes           |
| SURFSIDE [GP]     | P          | Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR<br>BEN                                     | Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER<br>NRD  | Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED<br>0.5%/MO PRIOR TO NRD                                  | Yes           |
| SWEETWATER        | P          | Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER<br>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<br>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%<br>AMC); REG = W/2SC, SAME BEN               | Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55)<br>X 100 (MAX \$400,000); SPEC. PROV FOR ILOD<br>OR RET ELIG | Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR<br>TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO<br>NRD | Yes           |
| TALLAHASSEE [GPF] | G          | Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD<br>W/ MAX = 50% AFC                             | Y GREATER OF: 50% BASE SALARY; CONTRIB<br>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%<br>AMC); REG = W/2SC, SAME BEN               | Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55)<br>X 100 (MAX \$400,000); SPEC. PROV FOR ILOD<br>OR RET ELIG | Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR<br>TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO<br>NRD | Yes           |
| TAMARAC           | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR<br>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<br>AGE 55  | Yes           |
| TAMARAC           | G          | Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA &<br>BEN AFTER NRA                           | Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR<br>BEN OR 100% JT & CONT); NON-VESTED = REF<br>W/INT             | Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO<br>AGE 62  | Yes           |
| TAMARAC           | P          | Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/<br>OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC       | Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY<br>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-<br>VESTED = REF W/ INT  | Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO<br>AGE 60   | No            |
| TAMPA             | G          | Y W/6SC; ACCR BEN PAID IMMEDIATELY   | Y VESTED = 50% ACCR BEN (REDUCED IF EARLY) +<br>1X SAL; DIV A = 75% ACCR BEN                                | Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO<br>NRD; DIV A = NONE  | Yes           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

| City or District | TYP<br>SYS | Disability Benefits Description<br>Y  | Death Benefits Description<br>Y  | Early Retirement Benefits Description<br>Y          | Offer<br>DROP |
|------------------|------------|---|--|---|---------------|
| TAMPA            | PF         | Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS       | Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH | N NONE PROVIDED                                     | Yes           |
| TAMPA PF (STAFF) | G          | Y ACCRUED BENEFIT, 25% MIN, 50% MAX   | Y ACCRUED BENEFIT AT DATE OF DEATH, BASED ON OPTION ELECTED PLUS LUMP SUM OF ONE YEAR'S SALARY         | N   | Yes           |
| TARPON SPRINGS   | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN                         | Y ILOD = 10-YR ACCR BEN (MIN 42% AFC); REG = VESTED: 10-YR ACCR BEN (MIN 25% AFC); NON-VESTED: REF     | N NONE SPECIFIED                                    | Yes           |
| TARPON SPRINGS   | P          | Y ILOD = 50% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)                          | Y ILOD = 50% AME TO SP; REG = VESTED: 25% AME TO SP, NON-VESTED: CONTRIB REF                           | Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR     | Yes           |
| TAVARES          | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN                         | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT                                 | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR     | Yes           |
| TAVARES          | P          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN                         | Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT                                 | Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR     | Yes           |
| TEMPLE TERRACE   | F          | Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)           | Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT                       | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR     | Yes           |
| TEMPLE TERRACE   | P          | Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC) | Y ILOD = \$10000 + BENS TO SP & CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), NON-VESTED: REF W/O INT | Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR     | Yes           |
| 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           |

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

**APPENDIX B2 (Continued) - Added Benefit Data - 9/30/2023**

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

|                         |           |                         |           |                   |           |
|-------------------------|-----------|-------------------------|-----------|-------------------|-----------|
| <i>Offer Disability</i> | 449       | <i>Offer Early Ret.</i> | 436       | <i>Offer DROP</i> | 362       |
| <i>No Disability</i>    | 40        | <i>No Early Ret.</i>    | 53        | <i>No DROP</i>    | 127       |
|                         | <hr/> 489 |                         | <hr/> 489 |                   | <hr/> 489 |

## 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:<br>* G = General Employees only<br>* P = Police Officers only<br>* F = Firefighters only<br>* PF = Police Officers and Firefighters only<br>* GPF = General Employees, Police Officers and Firefighters<br>* GP = General Employees and Police Officers only<br>* GF = General Employees and Firefighters only<br>* GS = General and Sanitation Employees only<br>* HIS = Health Insurance Subsidy<br>* LG = Lifeguards<br>* CO = Correctional Officers only<br>* ERP = Early Retirement Program |
| Valuation Date   | The month/day/year on which the financial data in the actuarial valuation is based.   |
| <u>The different asset investment categories are as follows:</u> |   |
| 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 interest 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 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 - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                             |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                             |            |                   | 66,889       | 0                         | 0                         |                |                   |                 |             |                           |                |
| ALACHUA COUNTY LIBRARY      | G          | 10/01/2022        | 475,893      | 16,896,188                | 10,263,987                | 0              | 0                 | 0               | 43,440      | 27,659,517                | 0              |
|                             |            |                   | 67           | 0                         | 0                         |                |                   |                 |             |                           |                |
| ALACHUA COUNTY SCHOOL BOARD | ERP        | 07/01/2022        | 1,169,189    | 2,312,720                 | 1,641,863                 | 0              | 0                 | 0               | 0           | 5,123,839                 | 0              |
|                             |            |                   | 6,235        | 0                         | 0                         |                |                   |                 |             |                           |                |
| ALTAMONTE SPRINGS           | G          | 10/01/2022        | 44,127       | 24,998,228                | 12,462,275                | 0              | 0                 | -25,352         | 0           | 37,485,513                | 0              |
|                             |            |                   | 14,395       | 0                         | 0                         |                |                   |                 |             |                           |                |
| ALTAMONTE SPRINGS           | P          | 10/01/2022        | 39,791       | 22,196,008                | 11,341,052                | 0              | 0                 | 0               | 23,310      | 33,567,936                | 0              |
|                             |            |                   | 56,895       | 5,620,614                 | 0                         |                |                   |                 |             |                           |                |
| APOPKA                      | F          | 10/01/2022        | 1,284,929    | 23,601,787                | 16,368,104                | 0              | 0                 | 0               | 0           | 46,932,329                | 624,047        |
|                             |            |                   | 59,441       | 6,433,396                 | 0                         |                |                   |                 |             |                           |                |
| APOPKA                      | G          | 10/01/2022        | 4,837,423    | 27,018,969                | 17,924,559                | 0              | 0                 | 0               | 0           | 56,273,788                | 295,298        |
|                             |            |                   | 54,254       | 7,223,783                 | 0                         |                |                   |                 |             |                           |                |
| APOPKA                      | P          | 10/01/2022        | 4,499,547    | 30,321,516                | 20,336,679                | 0              | 0                 | 0               | 0           | 62,435,779                | 1,710,623      |
|                             |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| ARCADIA                     | G          | 01/01/2023        | 31,831       | 2,080,398                 | 0                         | 0              | 0                 | 2,316,122       | 0           | 4,428,351                 | 0              |
|                             |            |                   | 23,419       | 1,360,325                 | 37,849                    |                |                   |                 |             |                           |                |
| ARCADIA                     | PF         | 10/01/2022        | 382,726      | 4,055,456                 | 2,494,233                 | 1,482,972      | 0                 | 0               | 78,660      | 9,758,320                 | 1,281,801      |
|                             |            |                   | 29,598       | 0                         | 0                         |                |                   |                 |             |                           |                |
| ATLANTIC BEACH              | G          | 10/01/2022        | 595,628      | 13,751,150                | 7,931,774                 | 0              | 0                 | 0               | 260,859     | 22,047,291                | 442,948        |
|                             |            |                   | 18,043       | 0                         | 0                         |                |                   |                 |             |                           |                |
| ATLANTIC BEACH              | P          | 10/01/2022        | 927,840      | 8,434,833                 | 4,839,478                 | 0              | 0                 | 129,387         | 5,300       | 14,344,281                | 129,387        |
|                             |            |                   | 123,795      | 122,188                   | 0                         |                |                   |                 |             |                           |                |
| ATLANTIS                    | P          | 10/01/2020        | 0            | 666,174                   | 412,037                   | 27,109         | 0                 | 0               | 0           | 1,351,303                 | 0              |
|                             |            |                   | 94,736       | 769,397                   | 0                         |                |                   |                 |             |                           |                |
| AUBURNDALE                  | F          | 10/01/2022        | 108,893      | 3,975,336                 | 2,020,059                 | 1,065,949      | 0                 | 0               | 6,182       | 8,028,188                 | 0              |
|                             |            |                   | 327,061      | 2,822,165                 | 0                         |                |                   |                 |             |                           |                |
| AUBURNDALE                  | G          | 10/01/2022        | 308,522      | 10,817,472                | 4,670,593                 | 2,641,735      | 0                 | 0               | 6,250       | 21,581,298                | 379,931        |
|                             |            |                   | 85,455       | 1,292,081                 | 0                         |                |                   |                 |             |                           |                |
| AUBURNDALE                  | P          | 10/01/2022        | 283,699      | 6,998,548                 | 3,767,955                 | 1,823,063      | 0                 | 0               | 6,582       | 14,244,219                | 111,715        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                       |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                       |            |                   | 152,692      | 13,111,678                | 283,280                   |                |                   |                 |             |                           |                |
| AVENTURA              | P          | 10/01/2022        | 4,388,261    | 24,776,834                | 10,071,714                | 2,807,507      | 0                 | 0               | 56,303      | 55,535,663                | 3,069,815      |
|                       |            |                   | 14,383       | 912,559                   | 0                         |                |                   |                 |             |                           |                |
| AVON PARK             | F          | 10/01/2022        | 480,539      | 3,162,864                 | 1,665,907                 | 840,792        | 0                 | 0               | 16,520      | 7,060,524                 | 288,781        |
|                       |            |                   | 49,517       | 12,208                    | 0                         |                |                   |                 |             |                           |                |
| AVON PARK             | P          | 10/01/2022        | 163,210      | 3,252,788                 | 1,622,921                 | 660,035        | 0                 | 0               | 131,300     | 5,629,379                 | 0              |
|                       |            |                   | 4,376        | 0                         | 0                         |                |                   |                 |             |                           |                |
| BAL HARBOUR VILLAGE   | G          | 10/01/2022        | 78,478       | 9,821,675                 | 5,092,515                 | 0              | 0                 | 1,759,047       | 20,323      | 16,735,768                | 258,078        |
|                       |            |                   | 191,953      | 2,411,239                 | 0                         |                |                   |                 |             |                           |                |
| BAL HARBOUR VILLAGE   | P          | 10/01/2022        | 885,024      | 13,612,383                | 7,789,929                 | 3,339,384      | 0                 | 0               | 35,174      | 28,194,738                | 22,449         |
|                       |            |                   | 29,640       | 1,364,622                 | 0                         |                |                   |                 |             |                           |                |
| BARTOW                | F          | 10/01/2022        | 250,211      | 5,503,721                 | 3,000,166                 | 1,419,117      | 0                 | 0               | 11,742      | 11,555,735                | 0              |
|                       |            |                   | 125,859      | 3,910,976                 | 0                         |                |                   |                 |             |                           |                |
| BARTOW                | G          | 10/01/2022        | 593,100      | 16,261,750                | 7,444,963                 | 4,823,462      | 0                 | 0               | 72,777      | 33,087,333                | 1,255,219      |
|                       |            |                   | 50,801       | 2,507,707                 | 105,586                   |                |                   |                 |             |                           |                |
| BARTOW                | P          | 10/01/2022        | 830,432      | 9,087,047                 | 5,149,238                 | 2,432,771      | 44,854            | 0               | 41,352      | 20,167,084                | 75,165         |
|                       |            |                   | 152,667      | 0                         | 0                         |                |                   |                 |             |                           |                |
| BAY HARBOR ISLANDS    | G          | 10/01/2022        | 267,835      | 761,702                   | 2,757,599                 | 1,688,468      | 0                 | 3,897,786       | 6,790       | 9,519,267                 | 0              |
|                       |            |                   | 209,273      | 0                         | 0                         |                |                   |                 |             |                           |                |
| BAY HARBOR ISLANDS    | P          | 10/01/2022        | 367,143      | 1,044,125                 | 3,780,055                 | 2,314,513      | 0                 | 5,342,995       | 9,308       | 13,048,796                | 0              |
|                       |            |                   | 47,077       | 0                         | 0                         |                |                   |                 |             |                           |                |
| BAY MEDICAL CENTER    | G          | 01/01/2023        | 3,327,160    | 63,021,426                | 28,194,385                | 0              | 0                 | 0               | 73,718      | 94,516,330                | 0              |
|                       |            |                   | 30,957       | 2,726,522                 | 0                         |                |                   |                 |             |                           |                |
| BELLE GLADE           | G          | 10/01/2022        | 444,933      | 10,680,211                | 6,616,261                 | 0              | 0                 | 0               | 21,978      | 20,476,906                | 0              |
|                       |            |                   | 14,937       | 0                         | 164,031                   |                |                   |                 |             |                           |                |
| BELLE GLADE (RETIRED) | PF         | 10/01/2022        | 134,461      | 2,618,302                 | 3,098,626                 | 0              | 0                 | 0               | 4,375       | 6,025,982                 | 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              |
|                       |            |                   | 46,477       | 637,771                   | 0                         |                |                   |                 |             |                           |                |
| BELLEAIR              | P          | 10/01/2022        | 44,773       | 2,100,656                 | 1,658,092                 | 0              | 0                 | 0               | 15,215      | 4,472,554                 | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|----------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                      |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                      |            |                   | 6,278        | 300,333                   | 0                         |                |                   |                 |             |                           |                |
| BELLEVIEW            | P          | 10/01/2022        | 106,157      | 2,163,625                 | 1,593,203                 | 0              | 0                 | 0               | 0           | 4,169,596                 | 132,859        |
|                      |            |                   | 3,082        | 0                         | 0                         |                |                   |                 |             |                           |                |
| BOCA GRANDE FCD      | F          | 10/01/2022        | 1,012,715    | 8,469,852                 | 3,927,421                 | 0              | 0                 | 0               | 884         | 13,412,186                | 537,080        |
|                      |            |                   | 375,967      | 22,477,492                | 0                         |                |                   |                 |             |                           |                |
| BOCA RATON           | G          | 10/01/2022        | 24,822,844   | 108,963,808               | 19,194,249                | 28,842,221     | 10,171,678        | 0               | 525,860     | 214,322,399               | 10,342,000     |
|                      |            |                   | 264,096      | 50,190,555                | 0                         |                |                   |                 |             |                           |                |
| BOCA RATON           | PF         | 10/01/2022        | 7,690,181    | 172,255,514               | 123,111,411               | 28,647,107     | 67,907,440        | 0               | 918,877     | 449,147,427               | 31,827,462     |
|                      |            |                   | 114,804      | 10,639,053                | 0                         |                |                   |                 |             |                           |                |
| BOCA RATON EXECUTIVE | G          | 10/01/2022        | 427,701      | 22,721,595                | 10,478,665                | 9,195,564      | 0                 | 1,201,802       | 0           | 54,779,184                | 3,264,151      |
|                      |            |                   | 9,121        | 818,639                   | 0                         |                |                   |                 |             |                           |                |
| BOCA RATON HOUSING   | G          | 10/01/2021        | 28,091       | 1,573,070                 | 1,256,049                 | 337,086        | 0                 | 0               | 0           | 4,022,056                 | 0              |
|                      |            |                   | 87,677       | 8,452,081                 | 0                         |                |                   |                 |             |                           |                |
| BONITA SPRINGS FCD   | F          | 10/01/2022        | 1,957,888    | 40,280,016                | 22,837,407                | 10,869,434     | 0                 | 0               | 85,754      | 84,398,749                | 4,032,465      |
|                      |            |                   | 0            | 243,628                   | 0                         |                |                   |                 |             |                           |                |
| BONITA SPRINGS FCD   | G          | 10/01/2022        | 132,228      | 2,266,354                 | 1,485,335                 | 0              | 0                 | 0               | 0           | 4,127,545                 | 0              |
|                      |            |                   | 416,592      | 19,149,510                | 0                         |                |                   |                 |             |                           |                |
| BOYNTON BEACH        | F          | 10/01/2022        | 5,215,281    | 64,627,389                | 28,508,475                | 21,306,385     | 0                 | 0               | 431,343     | 138,792,289               | 24,470,083     |
|                      |            |                   | 2,212,749    | 0                         | 0                         |                |                   |                 |             |                           |                |
| BOYNTON BEACH        | G          | 10/01/2022        | 2,114,909    | 135,436,636               | 11,622,803                | 44,510,863     | 0                 | 0               | 951,506     | 194,946,454               | 20,227,813     |
|                      |            |                   | 836,993      | 0                         | 0                         |                |                   |                 |             |                           |                |
| BOYNTON BEACH        | P          | 10/01/2022        | 2,373        | 71,317,636                | 32,505,289                | 9,239,402      | 0                 | 0               | 139,907     | 113,761,786               | 19,412,279     |
|                      |            |                   | 86,117       | 12,231,273                | 65,909                    |                |                   |                 |             |                           |                |
| BRADENTON            | F          | 10/01/2022        | 1,415,614    | 22,115,697                | 13,163,326                | 14,925,687     | 0                 | 0               | 1,001,189   | 63,002,434                | 1,988,383      |
|                      |            |                   | 43,844       | 0                         | 0                         |                |                   |                 |             |                           |                |
| BRADENTON            | P          | 10/01/2022        | 7,672,155    | 46,052,112                | 16,468,952                | 9,801,200      | 0                 | 0               | 649,135     | 79,389,128                | 1,858,312      |
|                      |            |                   | 18,199       | 867,873                   | 487,711                   |                |                   |                 |             |                           |                |
| BROOKSVILLE          | F          | 10/01/2022        | 185,650      | 3,182,635                 | 1,569,569                 | 914,991        | 0                 | 0               | 9,807       | 7,216,821                 | 213,339        |
|                      |            |                   | 0            | 30,038                    | 15,715                    |                |                   |                 |             |                           |                |
| BROOKSVILLE          | P          | 10/01/2022        | 6,824        | 158,971                   | 117,975                   | 0              | 0                 | 0               | 4,200       | 325,323                   | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|--------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                    |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                    |            |                   | 37,895       | 479,431                   | 25,631                    |                |                   |                 |             |                           |                |
| BUSHNELL           | G          | 10/01/2022        | 115,264      | 2,424,305                 | 1,033,499                 | 0              | 0                 | 0               | 12,153      | 4,103,872                 | 0              |
|                    |            |                   | 426,183      | 33,241,561                | 462,420                   |                |                   |                 |             |                           |                |
| CAPE CORAL         | F          | 10/01/2022        | 19,346,966   | 100,508,149               | 30,376,678                | 40,001,603     | 0                 | 0               | 1,048,981   | 223,314,579               | 22,499,497     |
|                    |            |                   | 1,551,664    | 45,404,863                | 1,783,680                 |                |                   |                 |             |                           |                |
| CAPE CORAL         | G          | 10/01/2022        | 11,956,898   | 107,028,676               | 74,090,195                | 126,956,064    | 0                 | 0               | 495,369     | 368,276,671               | 26,600,446     |
|                    |            |                   | 1,202,147    | 109,035,137               | 494,765                   |                |                   |                 |             |                           |                |
| CAPE CORAL         | P          | 10/01/2022        | 5,634,918    | 23,693,647                | 44,484,737                | 34,246,105     | 0                 | 0               | 709,607     | 218,081,849               | 24,161,298     |
|                    |            |                   | 54,912       | 3,287,858                 | 0                         |                |                   |                 |             |                           |                |
| CASSELBERRY        | PF         | 10/01/2022        | 416,109      | 16,512,345                | 7,950,390                 | 4,995,867      | 0                 | 0               | 8,575       | 33,208,906                | 394,273        |
|                    |            |                   | 63,546       | 0                         | 0                         |                |                   |                 |             |                           |                |
| CHATTAHOOCHEE      | F          | 10/01/2019        | 446,503      | 0                         | 0                         | 0              | 0                 | 0               | 2,086       | 507,963                   | 0              |
|                    |            |                   | 40,052       | 0                         | 0                         |                |                   |                 |             |                           |                |
| CLEARWATER         | F          | 10/01/2022        | 74,007       | 0                         | 2,798,657                 | 0              | 0                 | 0               | 0           | 2,912,716                 | 0              |
|                    |            |                   | 26,033,814   | 180,951,881               | 0                         |                |                   |                 |             |                           |                |
| CLEARWATER         | GPF        | 01/01/2023        | 57,028,678   | 415,137,134               | 306,695,019               | 134,129,633    | 56,703,546        | 0               | 66,246,398  | 1,110,433,307             | 0              |
|                    |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| CLERMONT           | F          | 10/01/2022        | 1,281,162    | 16,132,413                | 8,529,713                 | 1,057,014      | 0                 | 0               | 1,003,988   | 25,996,314                | 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              |
|                    |            |                   | 437          | 23,386                    | 0                         |                |                   |                 |             |                           |                |
| CLEWISTON          | F          | 10/01/2022        | 940          | 49,946                    | 23,034                    | 20,213         | 0                 | 0               | 0           | 117,956                   | 0              |
|                    |            |                   | 0            | 1,171,230                 | 0                         |                |                   |                 |             |                           |                |
| CLEWISTON          | G          | 10/01/2022        | 0            | 8,024,321                 | 2,444,086                 | 0              | 0                 | 0               | 0           | 11,639,637                | 0              |
|                    |            |                   | 23,326       | 1,818,378                 | 104,452                   |                |                   |                 |             |                           |                |
| COCOA              | F          | 10/01/2022        | 1,134,750    | 12,390,944                | 2,486,225                 | 5,006,737      | 0                 | 0               | 177,819     | 22,786,993                | 933,321        |
|                    |            |                   | 10,671       | 1,830,218                 | 557,067                   |                |                   |                 |             |                           |                |
| COCOA              | G          | 10/01/2022        | 171,625      | 6,447,763                 | 1,234,132                 | 2,645,836      | 0                 | 0               | 13,587      | 12,883,725                | 195,452        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|--------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                          |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                          |            |                   | 19,350       | 4,624,422                 | 0                         |                |                   |                 |             |                           |                |
| COCOA                    | P          | 10/01/2022        | 1,082,488    | 12,855,315                | 10,031,831                | 4,107,135      | 0                 | 0               | 83,149      | 32,637,392                | 21,599         |
|                          |            |                   | 546          | 3,546,352                 | 744,901                   |                |                   |                 |             |                           |                |
| COCOA BEACH              | F          | 10/01/2022        | 253,747      | 5,603,513                 | 2,100,556                 | 3,388,681      | 0                 | 0               | 101,247     | 15,537,049                | 222,224        |
|                          |            |                   | 0            | 4,414,362                 | 0                         |                |                   |                 |             |                           |                |
| COCOA BEACH              | G          | 10/01/2022        | 877,936      | 11,510,889                | 10,553,047                | 0              | 0                 | 0               | 129,264     | 27,226,970                | 0              |
|                          |            |                   | 36           | 3,511,432                 | 794,343                   |                |                   |                 |             |                           |                |
| COCOA BEACH              | P          | 10/01/2022        | 280,246      | 5,582,861                 | 2,107,826                 | 3,388,681      | 0                 | 0               | 21,962      | 15,643,463                | 51,236         |
|                          |            |                   | 58,144       | 0                         | 0                         |                |                   |                 |             |                           |                |
| COOPER CITY              | F          | 10/01/2022        | 203,725      | 12,987,261                | 6,366,015                 | 2,865,884      | 0                 | 0               | 26,476      | 22,454,553                | 1,435,789      |
|                          |            |                   | 410,921      | 0                         | 0                         |                |                   |                 |             |                           |                |
| COOPER CITY              | G          | 10/01/2022        | 779,250      | 22,132,292                | 8,644,300                 | 7,534,579      | 0                 | 0               | 137,228     | 39,364,114                | 680,064        |
|                          |            |                   | 38,990       | 0                         | 0                         |                |                   |                 |             |                           |                |
| COOPER CITY              | P          | 10/01/2022        | 2,043,719    | 18,628,709                | 6,128,280                 | 7,121,254      | 0                 | 0               | 42,214      | 33,918,738                | 6,315,692      |
|                          |            |                   | 0            | 1,135,117                 | 0                         |                |                   |                 |             |                           |                |
| COOPER CITY - MANAGEMENT | GPF        | 10/01/2021        | 38,950       | 3,060,366                 | 862,467                   | 467,401        | 0                 | 0               | 0           | 5,564,301                 | 94,210         |
|                          |            |                   | 13,381,217   | 51,115,294                | 0                         |                |                   |                 |             |                           |                |
| CORAL GABLES             | GPF        | 10/01/2022        | 14,881,596   | 147,169,266               | 56,332,765                | 47,290,820     | 81,475,017        | 0               | 2,342,202   | 409,303,773               | 19,925,083     |
|                          |            |                   | 3,407,640    | 17,096,069                | 0                         |                |                   |                 |             |                           |                |
| CORAL SPRINGS            | F          | 10/01/2022        | 1,766,516    | 62,038,754                | 23,772,735                | 23,023,209     | 7,877,996         | 0               | 2,452,417   | 136,530,502               | 5,871,715      |
|                          |            |                   | 23,402       | 0                         | 0                         |                |                   |                 |             |                           |                |
| CORAL SPRINGS            | G          | 10/01/2022        | 299,113      | 4,357,214                 | 2,919,013                 | 0              | 0                 | 0               | 0           | 7,598,742                 | 0              |
|                          |            |                   | 1,337,651    | 46,957,968                | 162,423                   |                |                   |                 |             |                           |                |
| CORAL SPRINGS            | P          | 10/01/2022        | 8,708,457    | 114,144,680               | 36,243,627                | 50,540,256     | 1,504,814         | 0               | 1,396,832   | 258,203,044               | 0              |
|                          |            |                   | 108          | 0                         | 0                         |                |                   |                 |             |                           |                |
| CRESCENT CITY            | F          | 10/01/2020        | 8,479        | 469,586                   | 222,203                   | 0              | 0                 | 0               | 0           | 700,376                   | 0              |
|                          |            |                   | 0            | 346,283                   | 0                         |                |                   |                 |             |                           |                |
| CRESCENT CITY            | P          | 10/01/2020        | 23,664       | 755,652                   | 0                         | 0              | 0                 | 0               | 0           | 1,125,599                 | 0              |
|                          |            |                   | 16,508       | 2,577,443                 | 364,612                   |                |                   |                 |             |                           |                |
| CRESTVIEW                | G          | 10/01/2022        | 207,934      | 8,805,548                 | 4,640,092                 | 4,256,841      | 0                 | 0               | 12,253      | 20,856,725                | 542,340        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                        |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| CRESTVIEW              | PF         | 10/01/2022        | 458,218      | 3,385,390                 | 851,515                   |                |                   |                 |             | 23,675,646                | 231,117        |
|                        |            |                   | 258,305      | 9,488,829                 | 4,773,649                 | 4,581,280      | 0                 | 0               | 121,540     |                           |                |
| DADE CITY              | F          | 10/01/2022        | 189,085      | 878,893                   | 0                         |                |                   |                 |             | 5,541,113                 | 197,441        |
|                        |            |                   | 46,267       | 2,740,625                 | 1,694,165                 | 0              | 0                 | 0               | 7,922       |                           |                |
| DADE CITY              | P          | 10/01/2022        | 111,062      | 2,181,618                 | 0                         |                |                   |                 |             | 10,633,213                | 22,451         |
|                        |            |                   | 50,339       | 4,509,342                 | 3,813,835                 | 0              | 0                 | 0               | 32,983      |                           |                |
| DANIA BEACH            | G          | 10/01/2022        | -9,429       | 3,353                     | 0                         |                |                   |                 |             | 25,440,666                | 304,729        |
|                        |            |                   | 8,895        | 16,760,475                | 5,280,219                 | 0              | 3,397,153         | 0               | 0           |                           |                |
| DANIA BEACH [PF]       | F          | 10/01/2022        | 1,310,441    | 0                         | 0                         |                |                   |                 |             | 68,372,414                | 1,613,988      |
|                        |            |                   | 1,265,186    | 39,627,042                | 10,660,781                | 15,725,257     | 0                 | 0               | 216,293     |                           |                |
| DANIA BEACH [PF]       | P          | 10/01/2022        | 120,594      | 0                         | 0                         |                |                   |                 |             | 6,237,058                 | 0              |
|                        |            |                   | 116,429      | 3,646,698                 | 981,064                   | 1,447,124      | 0                 | 0               | 74,851      |                           |                |
| DAVENPORT              | G          | 10/01/2022        | 4,296        | 127,110                   | 0                         |                |                   |                 |             | 989,890                   | 0              |
|                        |            |                   | 87,067       | 452,570                   | 321,727                   | 0              | 0                 | 0               | 2,880       |                           |                |
| DAVENPORT              | PF         | 10/01/2022        | 215,601      | 150,854                   | 0                         |                |                   |                 |             | 1,271,251                 | 0              |
|                        |            |                   | 71,728       | 489,911                   | 354,589                   | 0              | 0                 | 0               | 11,432      |                           |                |
| DAVIE                  | F          | 10/01/2022        | 396,058      | 0                         | 0                         |                |                   |                 |             | 138,161,867               | 5,089,019      |
|                        |            |                   | 7,650,852    | 81,428,478                | 11,107,977                | 34,838,917     | 10,083,901        | 416,764         | 7,761,080   |                           |                |
| DAVIE                  | P          | 10/01/2022        | 804,089      | 0                         | 0                         |                |                   |                 |             | 183,609,559               | 13,059,474     |
|                        |            |                   | 3,007,506    | 115,528,686               | 29,155,803                | 40,582,850     | 0                 | 776,062         | 6,245,437   |                           |                |
| DAVIE - GENERAL & MGMT | G          | 10/01/2022        | 80,393       | 15,639,851                | 0                         |                |                   |                 |             | 92,623,890                | 616,985        |
|                        |            |                   | 925,435      | 33,500,746                | 27,207,788                | 15,269,677     | 0                 | 0               | 0           |                           |                |
| DAYTONA BEACH          | PF         | 10/01/2022        | 164,069      | 67,430,887                | 0                         |                |                   |                 |             | 193,634,687               | 1,723,952      |
|                        |            |                   | 2,665,698    | 68,325,786                | 37,472,178                | 17,939,357     | 0                 | 0               | 363,288     |                           |                |
| DEERFIELD BEACH        | F          | 10/01/2022        | 98,346       | 0                         | 0                         |                |                   |                 |             | 134,183,987               | 11,311,310     |
|                        |            |                   | 5,034,900    | 63,295,967                | 32,850,848                | 29,826,531     | 638,571           | 2,438,824       | 0           |                           |                |
| DEERFIELD BEACH        | G          | 10/01/2022        | 118,076      | 0                         | 0                         |                |                   |                 |             | 47,016,589                | 0              |
|                        |            |                   | 1,373,683    | 24,455,602                | 12,883,821                | 5,534,220      | 2,770,151         | 0               | 118,964     |                           |                |
| DEERFIELD BEACH        | P          | 10/01/2022        | 497,690      | 5,477,630                 | 0                         |                |                   |                 |             | 41,030,064                | 0              |
|                        |            |                   | 502,194      | 17,911,670                | 8,308,038                 | 8,360,384      | 0                 | 0               | 27,542      |                           |                |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|----------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                      |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                      |            |                   | 1,782,688    | 2,656,575                 | 842,951                   |                |                   |                 |             |                           |                |
| DELAND               | F          | 10/01/2022        | 1,342,352    | 10,550,520                | 3,395,526                 | 1,458,098      | 0                 | 0               | 86,232      | 21,942,478                | 134,297        |
|                      |            |                   | 758,239      | 0                         | 0                         |                |                   |                 |             |                           |                |
| DELAND               | G          | 10/01/2022        | 5,790        | 14,013,316                | 5,877,440                 | 2,408,320      | 0                 | 2,996,600       | 0           | 26,059,705                | 490,101        |
|                      |            |                   | 54,205       | 0                         | 0                         |                |                   |                 |             |                           |                |
| DELAND               | P          | 10/01/2022        | 1,283,390    | 16,289,430                | 8,372,300                 | 0              | 0                 | 3,759,774       | 36,260      | 29,722,839                | 416,693        |
|                      |            |                   | 40,150       | 21,522,143                | 0                         |                |                   |                 |             |                           |                |
| DELRAY BEACH         | F          | 10/01/2022        | 11,313,801   | 62,075,856                | 16,398,786                | 14,019,643     | 0                 | 2,449,952       | 452,969     | 127,367,362               | 13,579,519     |
|                      |            |                   | 2,995,675    | 8,172,799                 | 0                         |                |                   |                 |             |                           |                |
| DELRAY BEACH         | G          | 10/01/2022        | 2,232,529    | 97,137,999                | 36,087,799                | 0              | 0                 | 4,544,513       | 417,506     | 150,753,808               | 4,544,513      |
|                      |            |                   | 42,245       | 35,503,930                | 10,373,348                |                |                   |                 |             |                           |                |
| DELRAY BEACH         | P          | 10/01/2022        | 2,588,234    | 52,626,336                | 0                         | 6,214,504      | 0                 | 2,411,713       | 363,680     | 109,396,630               | 10,228,805     |
|                      |            |                   | 69,489       | 4,623,230                 | 35,490                    |                |                   |                 |             |                           |                |
| DELTONA              | F          | 10/01/2022        | 1,757,265    | 17,944,289                | 8,048,015                 | 3,777,407      | 0                 | 0               | 17,428      | 36,237,757                | 1,125,714      |
|                      |            |                   | 0            | 2,002,918                 | 0                         |                |                   |                 |             |                           |                |
| DESTIN FCD           | F          | 10/01/2022        | 366,121      | 12,339,899                | 6,638,373                 | 5,157,826      | 0                 | 0               | 487,665     | 26,017,472                | 339,592        |
|                      |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| DORAL - Elected      | G          | 10/01/2021        | 0            | 0                         | 0                         | 0              | 0                 | 0               | 0           | 0                         | 0              |
|                      |            |                   | 43,688       | 3,432,696                 | 89,209                    |                |                   |                 |             |                           |                |
| DUNEDIN              | F          | 10/01/2022        | 756,978      | 15,980,599                | 7,579,281                 | 3,577,104      | 0                 | 0               | 76,538      | 31,383,017                | 857,245        |
|                      |            |                   | 193          | 542,290                   | 0                         |                |                   |                 |             |                           |                |
| DUNNELLON            | PF         | 10/01/2022        | 32,088       | 1,161,592                 | 943,393                   | 529,455        | 0                 | 0               | 536,682     | 2,672,329                 | 0              |
|                      |            |                   | 18,169       | 2,063,993                 | 0                         |                |                   |                 |             |                           |                |
| EAST LAKE TARPON FCD | F          | 10/01/2022        | 617,922      | 8,826,546                 | 5,456,507                 | 2,213,199      | 0                 | 0               | 0           | 19,196,336                | 339,860        |
|                      |            |                   | 173,613      | 210,287                   | 0                         |                |                   |                 |             |                           |                |
| EAST NICEVILLE FCD   | F          | 10/01/2022        | 55,565       | 652,716                   | 379,604                   | 0              | 0                 | 0               | 6,578       | 1,465,207                 | 0              |
|                      |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| EATONVILLE           | P          | 10/01/2021        | 123,235      | 1,464,108                 | 760,317                   | 0              | 0                 | 5,910           | 0           | 2,353,570                 | 0              |
|                      |            |                   | 29,638       | 392,840                   | 90,385                    |                |                   |                 |             |                           |                |
| EDGEWATER            | F          | 10/01/2022        | 784,073      | 11,893,216                | 3,943,379                 | 0              | 0                 | 0               | 74,285      | 17,059,246                | 161,407        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|--------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                          |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                          |            |                   | 53,869       | 0                         | 0                         |                |                   |                 |             |                           |                |
| EDGEWATER                | G          | 10/01/2022        | 462,008      | 3,227,486                 | 5,941,269                 | 1,573,233      | 0                 | 0               | 24,668      | 11,233,197                | 0              |
|                          |            |                   | 30,583       | 1,301,842                 | 20,280                    |                |                   |                 |             |                           |                |
| EDGEWATER                | P          | 10/01/2022        | 557,642      | 6,158,572                 | 2,912,327                 | 1,511,314      | 0                 | 0               | 65,349      | 12,427,211                | 0              |
|                          |            |                   | 495,580      | 2,995,012                 | 1,815,427                 |                |                   |                 |             |                           |                |
| ENGLEWOOD AREA FCD       | F          | 10/01/2022        | 301,324      | 22,280,550                | 6,212,867                 | 6,487,805      | 0                 | 0               | 1,759,586   | 38,828,979                | 1,225,830      |
|                          |            |                   | 0            | 29,776                    | 0                         |                |                   |                 |             |                           |                |
| ENGLEWOOD WATER DISTRICT | G          | 10/01/2022        | 52,144       | 403,322                   | 186,874                   | 23,422         | 0                 | 0               | 0           | 695,538                   | 0              |
|                          |            |                   | 3,431        | 6,042,935                 | 0                         |                |                   |                 |             |                           |                |
| ESTERO FCD               | F          | 10/01/2022        | 357,570      | 12,944,037                | 10,512,560                | 5,899,906      | 0                 | 0               | 0           | 35,760,439                | 297,633        |
|                          |            |                   | 21,954       | 1,411,257                 | 0                         |                |                   |                 |             |                           |                |
| EUSTIS                   | F          | 10/01/2022        | 269,367      | 4,958,582                 | 4,556,812                 | 0              | 0                 | 0               | 6,340       | 11,211,632                | 248,509        |
|                          |            |                   | 60,599       | 1,984,488                 | 0                         |                |                   |                 |             |                           |                |
| EUSTIS                   | P          | 10/01/2022        | 789,381      | 11,146,002                | 7,205,918                 | 0              | 0                 | 0               | 0           | 21,186,388                | 0              |
|                          |            |                   | 492,952      | 2,805,375                 | 240,386                   |                |                   |                 |             |                           |                |
| FERNANDINA BEACH         | G          | 10/01/2022        | 678,759      | 13,752,021                | 3,943,943                 | 3,232,497      | 0                 | 0               | 26,471      | 25,119,462                | 23,355         |
|                          |            |                   | 349,595      | 1,484,262                 | 303,921                   |                |                   |                 |             |                           |                |
| FERNANDINA BEACH         | PF         | 10/01/2022        | 1,062,523    | 16,466,876                | 5,127,452                 | 3,701,787      | 0                 | 0               | 32,276      | 28,464,140                | 807,268        |
|                          |            |                   | 3,119        | 293,776                   | 0                         |                |                   |                 |             |                           |                |
| FLAGLER BEACH            | F          | 10/01/2022        | 89,191       | 1,288,325                 | 585,644                   | 0              | 0                 | 0               | 25,003      | 2,235,052                 | 0              |
|                          |            |                   | 0            | 613,016                   | 0                         |                |                   |                 |             |                           |                |
| FLAGLER BEACH            | P          | 10/01/2022        | 109,516      | 2,635,076                 | 1,211,132                 | 0              | 0                 | 0               | 25,628      | 4,543,112                 | 0              |
|                          |            |                   | 7,466        | 0                         | 0                         |                |                   |                 |             |                           |                |
| FLORIDA CITY             | P          | 10/01/2022        | 0            | 0                         | 0                         | 0              | 0                 | 3,101,477       | 0           | 3,108,943                 | 0              |
|                          |            |                   | 11,890       | 0                         | 0                         |                |                   |                 |             |                           |                |
| FLORIDA CITY - ELECTED   | G          | 10/01/2020        | 139,119      | 2,614,211                 | 1,702,016                 | 0              | 0                 | 0               | 0           | 4,467,236                 | 0              |
|                          |            |                   | 2,756,175    | 0                         | 0                         |                |                   |                 |             |                           |                |
| FORT LAUDERDALE          | G          | 09/30/2022        | 12,483,255   | 463,492,671               | 73,873,383                | 120,290,989    | 0                 | 0               | 4,968,592   | 667,927,881               | 1,375,880      |
|                          |            |                   | 3,333,942    | 0                         | 0                         |                |                   |                 |             |                           |                |
| FORT LAUDERDALE          | PF         | 10/01/2022        | 10,798,634   | 513,042,062               | 247,682,765               | 187,990,256    | 59,095,910        | 76,334          | 5,088,626   | 1,016,931,277             | 81,187,877     |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                   |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| FORT MEADE        | F          | 10/01/2022        | 1,964        | 61,704                    | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 3,651        | 132,170                   | 107,343                   | 60,243         | 0                 | 0               | 1,703       | 365,372                   | 0              |
| FORT MEADE        | G          | 10/01/2022        | 10,509       | 854,817                   | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 50,581       | 1,831,028                 | 1,487,078                 | 834,584        | 0                 | 0               | 133,388     | 4,935,209                 | 0              |
| FORT MEADE        | P          | 10/01/2022        | 0            | 186,730                   | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 11,049       | 399,979                   | 324,844                   | 182,311        | 0                 | 0               | 5,578       | 1,099,335                 | 0              |
| FORT MYERS        | F          | 10/01/2022        | 8,788,217    | 13,014,051                | 6,526,193                 |                |                   |                 |             |                           |                |
|                   |            |                   | 994,614      | 52,828,254                | 14,212,982                | 18,833,663     | 0                 | 0               | 439,058     | 114,758,916               | 542,838        |
| FORT MYERS        | G          | 10/01/2022        | 3,153,176    | 20,044,698                | 9,006,240                 |                |                   |                 |             |                           |                |
|                   |            |                   | 3,362,430    | 54,224,945                | 37,003,317                | 19,349,769     | 0                 | 0               | 1,031,501   | 145,113,074               | 2,393,480      |
| FORT MYERS        | P          | 10/01/2022        | 10,255,654   | 23,230,763                | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 1,986,822    | 81,580,747                | 28,663,475                | 14,653,084     | 0                 | 0               | 374,968     | 159,995,577               | 1,499,985      |
| FORT PIERCE       | GP         | 09/30/2022        | 726,520      | 0                         | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 0            | 120,937,722               | 48,651,792                | 29,008,920     | 0                 | -734,950        | 0           | 198,590,004               | 0              |
| FORT PIERCE SUPP  | P          | 10/01/2022        | 23,385       | 1,934,868                 | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 986,053      | 4,755,521                 | 5,009,748                 | 2,014,934      | 2,376,841         | 0               | 972,086     | 16,129,264                | 461,710        |
| FORT WALTON BEACH | F          | 10/01/2022        | 18,706       | 2,683,687                 | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 899,494      | 9,307,073                 | 3,763,051                 | 3,784,629      | 0                 | 0               | 12,294      | 20,444,346                | 0              |
| FORT WALTON BEACH | G          | 10/01/2022        | 134,893      | 5,000,688                 | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 1,944,115    | 21,817,151                | 9,799,811                 | 9,830,106      | 0                 | 0               | 31,872      | 48,494,892                | 0              |
| FORT WALTON BEACH | P          | 10/01/2022        | 48,344       | 2,670,664                 | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 1,180,790    | 10,672,133                | 4,673,312                 | 4,428,852      | 0                 | 0               | 19,403      | 23,654,692                | 0              |
| FROSTPROOF        | G          | 10/01/2022        | 0            | 274,813                   | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 16,261       | 588,652                   | 478,076                   | 268,308        | 0                 | 0               | 0           | 1,626,110                 | 0              |
| FROSTPROOF        | P          | 10/01/2022        | 36,281       | 1,067,508                 | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 95,485       | 1,675,440                 | 1,094,639                 | 0              | 0                 | 0               | 29,391      | 3,939,962                 | 0              |
| GAINESVILLE       | G          | 10/01/2022        | 4,893,491    | 0                         | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 11,025,317   | 466,816,186               | 4,685,280                 | 0              | 33,952,534        | 0               | 526,890     | 520,845,918               | 4,557,077      |
| GAINESVILLE       | PF         | 10/01/2022        | 1,718,970    | 51,590,086                | 0                         |                |                   |                 |             |                           |                |
|                   |            |                   | 18,590,891   | 128,975,214               | 32,243,804                | 45,141,325     | 0                 | 0               | 409,726     | 277,850,564               | 3,140,349      |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|--------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                    |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                    |            |                   | 43,502       | 0                         | 0                         |                |                   |                 |             |                           |                |
| GOLDEN BEACH       | GP         | 10/01/2022        | 1,328,242    | 6,779,527                 | 3,200,268                 | 0              | 1,377,789         | 50,038          | 21,718      | 12,757,648                | 26,265         |
|                    |            |                   | 28,916       | 6,564,241                 | 0                         |                |                   |                 |             |                           |                |
| GREATER NAPLES FCD | F          | 10/01/2022        | 1,886,618    | 11,581,234                | 16,401,758                | 2,736,000      | 0                 | 0               | 63,262      | 39,135,505                | 263,623        |
|                    |            |                   | 0            | 1,257,828                 | 0                         |                |                   |                 |             |                           |                |
| GREEN COVE SPRINGS | P          | 10/01/2022        | 74,428       | 2,694,283                 | 2,188,175                 | 1,228,057      | 0                 | 0               | 59,224      | 7,383,547                 | 0              |
|                    |            |                   | 5,546        | 4,795,685                 | 4,145,015                 |                |                   |                 |             |                           |                |
| GREENACRES         | F          | 10/01/2022        | 192,791      | 10,242,042                | 4,723,389                 | 0              | 0                 | 0               | 0           | 24,104,468                | 78,377         |
|                    |            |                   | 42,057       | 5,090,590                 | 0                         |                |                   |                 |             |                           |                |
| GREENACRES         | P          | 10/01/2022        | 204,647      | 10,871,863                | 5,013,847                 | 4,399,906      | 0                 | 0               | 0           | 25,622,910                | 0              |
|                    |            |                   | 0            | 1,105,233                 | 0                         |                |                   |                 |             |                           |                |
| GULF BREEZE        | P          | 10/01/2022        | 65,398       | 2,367,421                 | 1,922,713                 | 1,079,073      | 0                 | 0               | 148,364     | 6,391,474                 | 4,298          |
|                    |            |                   | 113,806      | 751,874                   | 0                         |                |                   |                 |             |                           |                |
| GULFPORT           | F          | 10/01/2022        | 172,881      | 2,407,147                 | 2,197,739                 | 0              | 0                 | 0               | 4,796       | 5,638,651                 | 0              |
|                    |            |                   | 65,083       | 1,624,137                 | 0                         |                |                   |                 |             |                           |                |
| GULFPORT           | G          | 10/01/2022        | 102,459      | 7,369,756                 | 6,508,237                 | 1,007,843      | 0                 | 0               | 34          | 16,677,481                | 0              |
|                    |            |                   | 102,562      | 1,503,386                 | 175,440                   |                |                   |                 |             |                           |                |
| GULFPORT           | P          | 10/01/2022        | 704,647      | 4,945,992                 | 3,306,468                 | 741,486        | 0                 | 0               | 41,523      | 11,438,458                | 0              |
|                    |            |                   | 0            | 929,029                   | 0                         |                |                   |                 |             |                           |                |
| HAINES CITY        | F          | 10/01/2022        | 215,346      | 4,024,539                 | 1,652,772                 | 1,211,172      | 0                 | 0               | 37,055      | 7,995,803                 | 35,679         |
|                    |            |                   | 1,519,868    | 1,248,558                 | 0                         |                |                   |                 |             |                           |                |
| HAINES CITY        | G          | 10/01/2022        | 407,250      | 7,685,933                 | 4,443,896                 | 2,059,263      | 0                 | 0               | 8,626       | 17,356,142                | 0              |
|                    |            |                   | 21,424       | 1,657,663                 | 84,356                    |                |                   |                 |             |                           |                |
| HAINES CITY        | P          | 10/01/2022        | 459,835      | 5,280,032                 | 4,113,168                 | 1,437,283      | 0                 | 0               | 49,106      | 13,004,655                | 108,121        |
|                    |            |                   | 0            | 87,545,655                | 0                         |                |                   |                 |             |                           |                |
| HALIFAX HOSPITAL   | G          | 10/01/2021        | 921,866      | 104,188,916               | 100,564,302               | 0              | 0                 | 54,820,948      | 0           | 348,041,687               | 0              |
|                    |            |                   | 0            | 6,696,292                 | 0                         |                |                   |                 |             |                           |                |
| HALLANDALE BEACH   | G          | 10/01/2022        | 0            | 16,779,941                | 28,177,718                | 5,012,186      | 0                 | 0               | 0           | 56,666,137                | 1,738,286      |
|                    |            |                   | 1,475,383    | 38,812,637                | 1,651,888                 |                |                   |                 |             |                           |                |
| HALLANDALE BEACH   | PF         | 10/01/2022        | 5,799,908    | 107,602,571               | 31,875,334                | 11,224,251     | 11,138,273        | 0               | 807,526     | 208,772,719               | 32,466,164     |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | Receivables  |                           | Equity:                   |                           | Fixed Inc: |            | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                              |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic | International<br>Domestic |            |            |                |                   |                 |             |                           |                |
| HALLANDALE BEACH PM          | G          | 10/01/2022        | 0            | 2,585,997                 | 0                         |                           |            |            |                |                   |                 |             | 17,580,327                | 790,062        |
| HALLANDALE BEACH PM (EXCESS) | G          | 10/01/2018        | 0            | 0                         | 0                         |                           |            | 0          | 0              | 0                 | 0               | 0           | 0                         | 0              |
| HAVANA                       | F          | 10/01/2018        | 141,838      | 682,722                   | 347,908                   |                           |            | 0          | 0              | 0                 | 0               | 0           | 1,172,468                 | 0              |
| HIALEAH                      | GPF        | 10/01/2022        | 7,537,126    | 5,746,265                 | 1,104,437                 |                           |            |            |                |                   |                 |             |                           |                |
| HIALEAH                      |            |                   | 67,405,359   | 305,886,415               | 284,902,899               |                           |            | 10,491,340 | 0              | 7,334,687         | 39,021,614      |             | 651,386,914               | 8,666,085      |
| HIALEAH - ELECTED            | G          | 10/01/2022        | 685          | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HIALEAH                      |            |                   | 0            | 0                         | 0                         |                           |            | 946,512    | 0              | 11,674,166        | 1,227,080       |             | 11,394,283                | 0              |
| HIALEAH GARDENS              | P          | 10/01/2022        | 274,104      | 577,256                   | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HIALEAH                      |            |                   | 755,219      | 12,191,778                | 3,321,516                 |                           |            | 2,819,490  | 0              | 0                 | 230,617         |             | 19,708,746                | 382,379        |
| HILLSBOROUGH COUNTY          | ERP        | 07/01/2022        | 0            | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HILLSBOROUGH                 |            |                   | 271,697      | 0                         | 7,772,741                 |                           |            | 0          | 0              | 19,783            | 0               |             | 8,064,221                 | 0              |
| HOLLEY-NAVARRE FCD           | F          | 10/01/2022        | 5,342        | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HOLLEY-NAVARRE               |            |                   | 406,768      | 4,478,452                 | 0                         |                           |            | 0          | 0              | 0                 | 2,352           |             | 4,888,210                 | 0              |
| HOLLY HILL                   | F          | 10/01/2022        | 12,047       | 545,509                   | 59,509                    |                           |            |            |                |                   |                 |             |                           |                |
| HOLLY HILL                   |            |                   | 130,469      | 1,960,925                 | 1,970,482                 |                           |            | 521,979    | 0              | 0                 | 6,728           |             | 5,194,192                 | 0              |
| HOLLY HILL                   | P          | 10/01/2022        | 22,071       | 1,064,061                 | 15,210                    |                           |            |            |                |                   |                 |             |                           |                |
| HOLLY HILL                   |            |                   | 228,787      | 6,318,018                 | 2,535,218                 |                           |            | 1,627,648  | 0              | 0                 | 7,329           |             | 11,803,684                | 0              |
| HOLLYWOOD                    | F          | 10/01/2022        | 2,194,994    | 18,859,483                | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HOLLYWOOD                    |            |                   | 4,310,009    | 174,793,706               | 36,109,118                |                           |            | 38,999,686 | 0              | 0                 | 3,836,078       |             | 271,430,918               | 99,484,108     |
| HOLLYWOOD                    | G          | 10/01/2022        | 1,085,444    | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HOLLYWOOD                    |            |                   | 7,097,960    | 13,798,701                | 9,269,677                 |                           |            | 0          | 0              | 356,086,254       | 1,676,009       |             | 385,662,027               | 6,317,935      |
| HOLLYWOOD                    | P          | 10/01/2022        | 2,095,552    | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HOLLYWOOD                    |            |                   | 14,044,314   | 220,001,482               | 36,499,569                |                           |            | 58,448,860 | 18,709,324     | -123,674,228      | 0               |             | 226,124,873               | 124,010,461    |
| HOLMES BEACH                 | P          | 10/01/2022        | 134,162      | 1,290,781                 | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HOLMES BEACH                 |            |                   | 78,680       | 4,394,788                 | 3,680,780                 |                           |            | 0          | 0              | 0                 | 249             |             | 9,578,942                 | 0              |
| HOMESTEAD                    | F          | 01/01/2023        | 27,649       | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| HOMESTEAD                    |            |                   | 346,086      | 2,209,306                 | 4,032,610                 |                           |            | 0          | 0              | 100,627           | 190,923         |             | 6,525,355                 | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District                      | TYP<br>SYS | Valuation<br>Date | Receivables  |                           | Equity:                   |                           | Fixed Inc:  |   | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|---------------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|-------------|---|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                                       |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic | International<br>Domestic |             |   |                |                   |                 |             |                           |                |
|                                       |            |                   | 185,014      | 0                         | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| HOMESTEAD                             | P          | 10/01/2022        | 6,278,327    | 65,312,660                | 27,789,992                | 9,420,612                 | 0           | 0 | 181,513        | 108,805,092       |                 | 2,372,954   |                           |                |
|                                       |            |                   | 795,979      | 0                         | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| HOMESTEAD - General & Hospital        | G          | 10/01/2022        | 2,492,728    | 48,772,322                | 30,968,902                | 0                         | 6,081,670   | 0 | 256,371        | 88,855,230        |                 | 2,536,009   |                           |                |
|                                       |            |                   | 1,911        | 0                         | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| HOMESTEAD - New Elected & Sr.<br>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            | 353,003                   | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| HOWEY-IN-THE-HILLS                    | P          | 10/01/2022        | 20,888       | 756,136                   | 614,099                   | 344,648                   | 0           | 0 | 0              | 2,088,774         |                 | 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           |                           |                |
|                                       |            |                   | 11,341       | 1,082,560                 | 10,140                    |                           |             |   |                |                   |                 |             |                           |                |
| INDIALANTIC                           | PF         | 10/01/2022        | 181,588      | 4,509,099                 | 1,893,786                 | 1,400,371                 | 0           | 0 | 331,002        | 8,757,883         |                 | 113,366     |                           |                |
|                                       |            |                   | 27,746       | 841,344                   | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| INDIAN HARBOUR BEACH                  | P          | 10/01/2022        | 177,937      | 6,467,925                 | 3,635,460                 | 0                         | 0           | 0 | 106,166        | 11,044,246        |                 | 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           |                           |                |
|                                       |            |                   | 34,160       | 1,329,980                 | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| INDIAN RIVER SHORES                   | PF         | 10/01/2022        | 510,389      | 7,775,557                 | 4,099,202                 | 2,397,601                 | 0           | 0 | 7,320          | 16,139,569        |                 | 319,799     |                           |                |
|                                       |            |                   | 0            | 0                         | 795,873                   |                           |             |   |                |                   |                 |             |                           |                |
| INDIAN SHORES                         | P          | 10/01/2022        | 291,966      | 2,628,924                 | 0                         | 0                         | 33,986      | 0 | 0              | 3,750,749         |                 | 0           |                           |                |
|                                       |            |                   | 472,068      | 140,712,628               | 5,152,455                 |                           |             |   |                |                   |                 |             |                           |                |
| JACKSON MEMORIAL HOSPITAL             | G          | 01/01/2022        | 12,063,517   | 582,492,239               | 138,268,963               | 89,663,030                | 142,375,864 | 0 | 0              | 1,111,200,764     |                 | 0           |                           |                |
|                                       |            |                   | 0            | 52,277,000                | 0                         |                           |             |   |                |                   |                 |             |                           |                |
| JACKSONVILLE                          | CO         | 10/01/2022        | 2,152,000    | 80,390,000                | 47,799,000                | 57,146,000                | 9,865,000   | 0 | 13,162,000     | 236,467,000       |                 | 13,193,000  |                           |                |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                              |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| JACKSONVILLE                 | G          | 10/01/2022        | 3,945,000    | 435,591,000               | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE                 |            |                   | 9,570,000    | 669,830,000               | 398,277,000               | 476,160,000    | 82,197,000        | 0               | -41,000     | 2,075,611,000             | 0              |
| JACKSONVILLE                 | PF         | 10/01/2022        | 2,563,322    | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE                 |            |                   | 43,909,074   | 1,284,566,586             | 211,493,584               | 334,610,244    | 123,092,173       | 0               | 3,418,168   | 1,996,816,815             | 400,612,610    |
| JACKSONVILLE - DISABILITY    | G          | 10/01/2022        | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE - DISABILITY    |            |                   | 2,526,000    | 0                         | 0                         | 0              | 0                 | 0               | 0           | 2,526,000                 | 0              |
| JACKSONVILLE - DISABILITY    | PF         | 10/01/2022        | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE - DISABILITY    |            |                   | 1,425,000    | 0                         | 0                         | 0              | 0                 | 0               | 0           | 1,425,000                 | 0              |
| JACKSONVILLE BEACH           | F          | 10/01/2022        | 18,491       | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE BEACH           |            |                   | 1,050,756    | 9,954,348                 | 3,569,587                 | 1,033,520      | 0                 | 0               | 0           | 15,626,702                | 0              |
| JACKSONVILLE BEACH           | G          | 10/01/2022        | 191,127      | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE BEACH           |            |                   | 3,416,130    | 35,813,555                | 13,710,560                | 3,969,684      | 0                 | 0               | 0           | 57,101,056                | 0              |
| JACKSONVILLE BEACH           | P          | 10/01/2022        | 145,677      | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE BEACH           |            |                   | 1,433,996    | 16,617,634                | 6,274,160                 | 1,816,587      | 0                 | 0               | 0           | 26,288,054                | 0              |
| JACKSONVILLE PF SENIOR STAFF | G          | 10/01/2022        | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| JACKSONVILLE PF SENIOR STAFF |            |                   | 77,779       | 2,275,423                 | 374,630                   | 592,713        | 218,040           | 0               | 0           | 3,538,585                 | 0              |
| JUPITER                      | P          | 10/01/2022        | 63,107       | 0                         | 0                         |                |                   |                 |             |                           |                |
| JUPITER                      |            |                   | 6,426,540    | 53,464,944                | 17,264,085                | 0              | 10,217,160        | 0               | 0           | 87,435,836                | 9,751,582      |
| JUPITER ISLAND               | GPF        | 10/01/2022        | 111,713      | 1,589,062                 | 0                         |                |                   |                 |             |                           |                |
| JUPITER ISLAND               |            |                   | 654,949      | 4,415,262                 | 2,388,586                 | 0              | 0                 | 0               | 0           | 9,159,572                 | 0              |
| KEY BISCAYNE                 | PF         | 10/01/2022        | 5,220        | 0                         | 0                         |                |                   |                 |             |                           |                |
| KEY BISCAYNE                 |            |                   | 2,929,371    | 0                         | 0                         | 0              | 0                 | 46,734,952      | 31,121      | 49,638,422                | 4,767,115      |
| KEY WEST                     | G          | 10/01/2022        | 82,268       | 0                         | 3,430,982                 |                |                   |                 |             |                           |                |
| KEY WEST                     |            |                   | 1,071,779    | 34,888,443                | 11,813,794                | 10,802,360     | 0                 | 0               | 70,465      | 62,019,161                | 793,559        |
| KEY WEST                     | PF         | 10/01/2022        | 991,393      | 0                         | 0                         |                |                   |                 |             |                           |                |
| KEY WEST                     |            |                   | 4,799,027    | 66,704,942                | 38,524,365                | 7,800,000      | 4,369,314         | 0               | 917,216     | 122,271,825               | 18,201,845     |
| KEY WEST HOUSING             | G          | 01/01/2023        | 0            | 499,896                   | 0                         |                |                   |                 |             |                           |                |
| KEY WEST HOUSING             |            |                   | 1,941,957    | 6,246,517                 | 4,465,256                 | 0              | 0                 | 0               | 23,125      | 13,130,501                | 1,742,968      |
| KEY WEST UTILITY             | G          | 01/01/2023        | 380,507      | 13,790,617                | 5,655,483                 |                |                   |                 |             |                           |                |
| KEY WEST UTILITY             |            |                   | 2,874,841    | 46,551,343                | 22,541,135                | 10,522,740     | 0                 | 5,701,708       | 362,638     | 107,655,736               | 174,750        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                             |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                             |            |                   | 3,045,864    | 8,549,285                 | 279,398                   |                |                   |                 |             |                           |                |
| KISSIMMEE                   | F          | 10/01/2022        | 659,341      | 13,887,129                | 10,539,196                | 7,036,534      | 0                 | 0               | 37,541      | 43,959,206                | 1,000,323      |
|                             |            |                   | 5,553,773    | 19,186,395                | 3,577,778                 |                |                   |                 |             |                           |                |
| KISSIMMEE                   | G          | 10/01/2022        | 1,860,938    | 56,102,205                | 31,760,262                | 16,915,535     | 0                 | 824,075         | 8,938       | 135,772,023               | 2,821,224      |
|                             |            |                   | 1,862,528    | 9,091,787                 | 311,093                   |                |                   |                 |             |                           |                |
| KISSIMMEE                   | P          | 10/01/2022        | 2,009,449    | 30,959,585                | 18,125,753                | 9,434,301      | 0                 | 0               | 197,894     | 71,596,602                | 567,904        |
|                             |            |                   | 174,954      | 18,140,785                | 1,247,099                 |                |                   |                 |             |                           |                |
| KISSIMMEE UTILITY AUTHORITY | G          | 10/01/2022        | 3,578,502    | 45,253,387                | 21,576,664                | 13,858,416     | 0                 | 0               | 1,655,536   | 102,174,271               | 2,957,791      |
|                             |            |                   | 0            | 473,287                   | 0                         |                |                   |                 |             |                           |                |
| LABELLE                     | F          | 10/01/2021        | 16,240       | 909,454                   | 726,171                   | 194,883        | 0                 | 0               | 262,972     | 2,057,063                 | 0              |
|                             |            |                   | 0            | 1,042,530                 | 0                         |                |                   |                 |             |                           |                |
| LADY LAKE                   | P          | 10/01/2022        | 209,457      | 3,449,167                 | 3,571,623                 | 1,342,274      | 0                 | 0               | 81,801      | 9,533,250                 | 0              |
|                             |            |                   | 0            | 966,530                   | 0                         |                |                   |                 |             |                           |                |
| LAKE ALFRED                 | G          | 10/01/2022        | 57,191       | 2,070,318                 | 1,681,419                 | 943,653        | 0                 | 0               | 15,862      | 5,703,249                 | 28,905         |
|                             |            |                   | 1,379        | 652,617                   | 0                         |                |                   |                 |             |                           |                |
| LAKE ALFRED                 | PF         | 10/01/2022        | 41,099       | 2,392,650                 | 1,614,834                 | 0              | 0                 | 0               | 50,287      | 4,652,292                 | 0              |
|                             |            |                   | 30,512       | 242,530                   | 0                         |                |                   |                 |             |                           |                |
| LAKE CITY                   | F          | 10/01/2022        | 848,830      | 6,051,203                 | 1,508,499                 | 1,302,555      | 0                 | 108,546         | 0           | 10,092,675                | 189,585        |
|                             |            |                   | 13,767       | 0                         | 0                         |                |                   |                 |             |                           |                |
| LAKE CITY                   | G          | 10/01/2022        | 3,141,456    | 13,746,723                | 2,825,376                 | 0              | 560,873           | 0               | 0           | 20,288,195                | 0              |
|                             |            |                   | 41,730       | 2,359,398                 | 257,615                   |                |                   |                 |             |                           |                |
| LAKE CITY                   | P          | 10/01/2022        | 1,607,858    | 8,142,713                 | 4,138,456                 | 0              | 0                 | 0               | 54,600      | 16,493,170                | 101,282        |
|                             |            |                   | 0            | 257,296                   | 0                         |                |                   |                 |             |                           |                |
| LAKE HELEN                  | P          | 10/01/2022        | 15,225       | 551,130                   | 447,602                   | 251,206        | 0                 | 0               | 0           | 1,522,459                 | 0              |
|                             |            |                   | 29,333       | 0                         | 0                         |                |                   |                 |             |                           |                |
| LAKE MARY                   | F          | 10/01/2022        | 2,075,904    | 10,273,063                | 6,936,954                 | 2,961,453      | 0                 | 0               | 56,597      | 22,220,110                | 276,133        |
|                             |            |                   | 68,185       | 3,285,278                 | 0                         |                |                   |                 |             |                           |                |
| LAKE MARY                   | P          | 10/01/2022        | 1,264,613    | 10,771,002                | 8,192,186                 | 1,890,901      | 0                 | 0               | 35,623      | 25,436,542                | 0              |
|                             |            |                   | 0            | 89,896                    | 195,250                   |                |                   |                 |             |                           |                |
| LAKE PARK (RETIRED)         | P          | 10/01/2022        | 55,938       | 811,329                   | 0                         | 0              | 0                 | 0               | 1,860       | 1,150,553                 | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Receivables  |                           | Equity:                   |                           | Fixed Inc: |           | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|-----------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                             |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic | International<br>Domestic |            |           |                |                   |                 |             |                           |                |
|                             |            |                   | 41,884       | 860,130                   | 32,244                    |                           |            |           |                |                   |                 |             |                           |                |
| LAKE WALES                  | F          | 10/01/2022        | 394,576      | 4,971,251                 | 2,118,006                 | 1,291,844                 | 0          | 0         | 5,333          | 9,704,602         |                 | 324,809     |                           |                |
|                             |            |                   | 112,129      | 1,128,220                 | 109,232                   |                           |            |           |                |                   |                 |             |                           |                |
| LAKE WALES                  | G          | 10/01/2022        | 587,784      | 6,477,816                 | 3,313,699                 | 0                         | 0          | 0         | 150,536        | 11,578,344        |                 | 362,191     |                           |                |
|                             |            |                   | 46,855       | 1,623,912                 | 55,322                    |                           |            |           |                |                   |                 |             |                           |                |
| LAKE WALES                  | P          | 10/01/2022        | 518,104      | 8,234,704                 | 3,538,163                 | 2,244,925                 | 0          | 0         | 34,444         | 16,227,541        |                 | 167,952     |                           |                |
|                             |            |                   | 117,869      | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LAKE WORTH BEACH            | F          | 10/01/2022        | 1,638,131    | 27,245,956                | 14,865,404                | 5,471,010                 | 0          | 0         | 17,174         | 49,321,196        |                 | 19,087,379  |                           |                |
|                             |            |                   | 289,920      | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LAKE WORTH BEACH            | G          | 10/01/2021        | 4,094,082    | 55,816,465                | 11,980,885                | 10,989,188                | 0          | 0         | 72,806         | 83,097,734        |                 | 1,655,875   |                           |                |
|                             |            |                   | 113,778      | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LAKE WORTH BEACH            | P          | 10/01/2022        | 2,850,250    | 20,641,289                | 6,402,195                 | 6,588,389                 | 0          | 0         | 963,496        | 35,632,405        |                 | 160,445     |                           |                |
|                             |            |                   | 169,005      | 20,542,095                | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LAKELAND                    | F          | 10/01/2022        | 775,537      | 46,995,039                | 26,097,350                | 14,171,171                | 1,675,890  | 0         | 751,020        | 109,675,067       |                 | 1,077,831   |                           |                |
|                             |            |                   | 3,385,213    | 88,074,367                | 19,797,018                |                           |            |           |                |                   |                 |             |                           |                |
| LAKELAND                    | G          | 10/01/2022        | 10,147,317   | 359,188,007               | 134,507,759               | 52,208,595                | 0          | 0         | 11,585,071     | 655,723,205       |                 | 19,021,275  |                           |                |
|                             |            |                   | 221,156      | 24,835,754                | 438,683                   |                           |            |           |                |                   |                 |             |                           |                |
| LAKELAND                    | P          | 10/01/2022        | 2,965,469    | 64,958,436                | 20,799,360                | 40,113,614                | 0          | 0         | 700,497        | 153,631,975       |                 | 5,499,189   |                           |                |
|                             |            |                   | -14,609      | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LANTANA                     | F          | 09/30/2022        | 384,541      | 32,174,975                | 7,698,620                 | 5,632,526                 | 0          | 0         | 238,390        | 45,637,663        |                 | 3,489,638   |                           |                |
|                             |            |                   | 538,029      | 2,465,822                 | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LANTANA                     | P          | 10/01/2022        | 149,905      | 10,088,385                | 4,688,443                 | 2,036,129                 | 0          | 0         | 651,220        | 19,315,493        |                 | 296,479     |                           |                |
|                             |            |                   | 0            | 3,635,130                 | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LARGO                       | PF         | 10/01/2022        | 9,688,065    | 87,163,324                | 44,444,338                | 17,402,107                | 0          | 0         | 101,540        | 162,231,424       |                 | 7,471,912   |                           |                |
|                             |            |                   | 10,253       | 57,147                    | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LAUDERDALE-BY-THE-SEA (VOL) | F          | 10/01/2021        | 185,743      | 1,878,285                 | 1,153,695                 | 0                         | 0          | 0         | 31,944         | 3,253,179         |                 | 0           |                           |                |
|                             |            |                   | -38,198      | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| LAUDERHILL                  | F          | 10/01/2022        | 4,827,145    | 60,431,247                | 15,516,489                | 16,740,623                | 2,915,715  | 1,031,250 | 0              | 101,424,271       |                 | 3,405,297   |                           |                |
|                             |            |                   | 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   |                           |                |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                  |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                  |            |                   | 45,090       | 0                         | 0                         |                |                   |                 |             |                           |                |
| LAUDERHILL       | P          | 10/01/2022        | 2,155,684    | 43,988,669                | 3,906,500                 | 26,500,879     | 5,234,472         | 2,037,104       | 147,523     | 83,720,875                | 1,621,686      |
|                  |            |                   | 152,647      | 3,111,411                 | 0                         |                |                   |                 |             |                           |                |
| LAUDERHILL (C&M) | G          | 10/01/2022        | 1,227,500    | 21,970,914                | 8,789,253                 | 4,759,583      | 0                 | 400,000         | 153,512     | 40,257,796                | 3,382,849      |
|                  |            |                   | -59,629      | 0                         | 0                         |                |                   |                 |             |                           |                |
| LEESBURG         | F          | 10/01/2022        | 472,685      | 11,203,450                | 7,723,625                 | 2,730,012      | 0                 | 0               | 0           | 22,070,143                | 0              |
|                  |            |                   | 201,398      | 6,243,032                 | 0                         |                |                   |                 |             |                           |                |
| LEESBURG         | G          | 10/01/2022        | 358,673      | 15,432,952                | 6,245,575                 | 8,653,761      | 0                 | 0               | 60,437      | 37,074,954                | 91,888         |
|                  |            |                   | 32,041       | 2,732,791                 | 213,011                   |                |                   |                 |             |                           |                |
| LEESBURG         | P          | 10/01/2022        | 644,948      | 13,802,838                | 6,636,780                 | 0              | 0                 | 0               | 906         | 24,061,503                | 288,800        |
|                  |            |                   | 0            | 4,499,878                 | 0                         |                |                   |                 |             |                           |                |
| LIGHTHOUSE POINT | PF         | 10/01/2022        | 266,265      | 9,638,793                 | 7,828,191                 | 4,393,372      | 0                 | 0               | 0           | 26,626,499                | 728,563        |
|                  |            |                   | 2,823        | 121,182                   | 0                         |                |                   |                 |             |                           |                |
| LIVE OAK         | F          | 10/01/2022        | 33,126       | 704,825                   | 534,855                   | 0              | 0                 | 0               | 0           | 1,396,811                 | 0              |
|                  |            |                   | 43,194       | 2,361,566                 | 0                         |                |                   |                 |             |                           |                |
| LONGBOAT KEY     | F          | 10/01/2022        | 928,227      | 11,065,057                | 4,008,806                 | 2,580,453      | 0                 | 0               | 31,167      | 20,956,136                | 0              |
|                  |            |                   | 22,690       | 1,240,574                 | 0                         |                |                   |                 |             |                           |                |
| LONGBOAT KEY     | G          | 10/01/2022        | 475,972      | 5,812,680                 | 2,105,900                 | 1,355,560      | 0                 | 0               | 16,372      | 10,997,004                | 0              |
|                  |            |                   | 15,835       | 865,741                   | 0                         |                |                   |                 |             |                           |                |
| LONGBOAT KEY     | P          | 10/01/2022        | 346,120      | 4,056,410                 | 1,469,614                 | 945,984        | 0                 | 0               | 11,426      | 7,688,278                 | 0              |
|                  |            |                   | 70,040       | 4,154,501                 | 0                         |                |                   |                 |             |                           |                |
| LONGWOOD         | PF         | 10/01/2022        | 245,828      | 8,898,990                 | 7,227,356                 | 4,056,169      | 0                 | 0               | 0           | 24,652,884                | 3,155,149      |
|                  |            |                   | 3,729        | 768,205                   | 0                         |                |                   |                 |             |                           |                |
| LYNN HAVEN       | F          | 10/01/2022        | 209,028      | 3,960,909                 | 1,867,917                 | 1,538,789      | 0                 | 0               | 28,674      | 8,319,903                 | 196,614        |
|                  |            |                   | 11,221       | 3,651,052                 | 0                         |                |                   |                 |             |                           |                |
| LYNN HAVEN       | G          | 10/01/2022        | 324,874      | 9,230,911                 | 3,933,619                 | 2,533,106      | 0                 | 0               | 38,382      | 19,646,401                | 494,069        |
|                  |            |                   | 5,563        | 1,830,597                 | 0                         |                |                   |                 |             |                           |                |
| LYNN HAVEN       | P          | 10/01/2022        | 543,736      | 5,296,754                 | 2,172,848                 | 1,207,873      | 0                 | 0               | 53,649      | 11,003,722                | 0              |
|                  |            |                   | 98,633       | 719,007                   | 21,330                    |                |                   |                 |             |                           |                |
| MADISON          | PF         | 10/01/2022        | 286,911      | 3,388,420                 | 1,155,601                 | 0              | 0                 | 0               | 63,355      | 5,606,547                 | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                              |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                              |            |                   | 49,076       | 3,053,796                 | 0                         |                |                   |                 |             |                           |                |
| MAITLAND                     | PF         | 10/01/2022        | 464,125      | 19,372,021                | 9,716,307                 | 3,795,750      | 0                 | 0               | 119,530     | 36,331,545                | 597,910        |
|                              |            |                   | 0            | 291,325                   | 0                         |                |                   |                 |             |                           |                |
| MANALAPAN                    | GP         | 10/01/2021        | 404,259      | 1,902,065                 | 696,023                   | 0              | 0                 | 0               | 7,097       | 3,286,575                 | 0              |
|                              |            |                   | 176,805      | 1,988,856                 | 0                         |                |                   |                 |             |                           |                |
| MARATHON                     | F          | 10/01/2022        | 117,684      | 4,260,153                 | 3,459,903                 | 1,941,783      | 0                 | 0               | 219,375     | 11,725,809                | 34,748         |
|                              |            |                   | 72,426       | 0                         | 0                         |                |                   |                 |             |                           |                |
| MARCO ISLAND                 | F          | 10/01/2022        | 2,401,743    | 14,125,002                | 7,631,528                 | 2,724,257      | 0                 | 0               | 0           | 26,954,956                | 0              |
|                              |            |                   | 329,199      | 2,384,151                 | 0                         |                |                   |                 |             |                           |                |
| MARCO ISLAND                 | P          | 10/01/2022        | 1,030,466    | 8,310,187                 | 5,189,558                 | 2,725,113      | 0                 | 0               | 0           | 19,968,674                | 0              |
|                              |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| MARIANNA                     | F          | 10/01/2022        | 98,546       | 2,572,576                 | 1,419,554                 | 0              | 0                 | 0               | 0           | 4,090,676                 | 0              |
|                              |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| MARIANNA                     | P          | 10/01/2022        | 113,384      | 3,333,773                 | 1,876,328                 | 0              | 0                 | 0               | 0           | 5,323,485                 | 0              |
|                              |            |                   | 2,020        | 0                         | 0                         |                |                   |                 |             |                           |                |
| MARTIN COUNTY                | ERP        | 07/01/2022        | 557,043      | 4,914,626                 | 2,313,365                 | 0              | 0                 | 0               | 0           | 7,787,054                 | 0              |
|                              |            |                   | 6,501        | 2,771,012                 | 0                         |                |                   |                 |             |                           |                |
| MEDLEY                       | P          | 10/01/2022        | 0            | 17,397,541                | 9,155,838                 | 0              | 0                 | 0               | 0           | 29,330,892                | 0              |
|                              |            |                   | 3,046        | 2,385,402                 | 0                         |                |                   |                 |             |                           |                |
| MEDLEY - GENERAL + ELECTED   | G          | 10/01/2022        | 0            | 15,337,721                | 7,323,762                 | 0              | 0                 | 0               | 0           | 25,049,931                | 65,848         |
|                              |            |                   | 36,825       | 3,311,365                 | 3,197,717                 |                |                   |                 |             |                           |                |
| MELBOURNE                    | F          | 10/01/2022        | 2,083,494    | 35,365,928                | 12,471,192                | 12,150,546     | 4,851,145         | 0               | 233,549     | 73,234,663                | 5,628,428      |
|                              |            |                   | 1,960,096    | 10,374,721                | 0                         |                |                   |                 |             |                           |                |
| MELBOURNE                    | P          | 10/01/2022        | 3,715,677    | 38,351,717                | 30,555,509                | 4,887,594      | 0                 | 0               | 964,767     | 88,880,547                | 1,884,106      |
|                              |            |                   | 136,354      | 906,370                   | 611,688                   |                |                   |                 |             |                           |                |
| MELBOURNE [G]                | G          | 10/01/2022        | 169,658      | 3,460,795                 | 1,997,355                 | 0              | 0                 | 0               | 246,091     | 7,036,129                 | 0              |
|                              |            |                   | 29,288       | 906,370                   | 611,688                   |                |                   |                 |             |                           |                |
| MELBOURNE [G] - SPECIAL RISK | G          | 10/01/2022        | 36,441       | 31,659                    | -51,288                   | 0              | 0                 | 0               | 30,150      | 1,534,008                 | 82,728         |
|                              |            |                   | 696          | 297,426                   | 0                         |                |                   |                 |             |                           |                |
| MELBOURNE BEACH              | P          | 10/01/2022        | 105,032      | 2,209,748                 | 1,313,200                 | 0              | 0                 | 0               | 21,581      | 3,904,521                 | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                             |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                             |            |                   | 810,243      | 0                         | 0                         |                |                   |                 |             |                           |                |
| MIAMI - ELECTED             | G          | 01/01/2022        | 890,699      | 0                         | 6,887,924                 | 0              | 0                 | 0               | 0           | 8,588,866                 | 0              |
|                             |            |                   | 2,735,460    | 212,913,846               | 9,154,075                 |                |                   |                 |             |                           |                |
| MIAMI - FIPO                | PF         | 10/01/2022        | 9,792,874    | 361,369,482               | 224,994,888               | 120,296,055    | 139,606,123       | 0               | 0           | 1,080,862,803             | 0              |
|                             |            |                   | 0            | 455,095                   | 0                         |                |                   |                 |             |                           |                |
| MIAMI - FIPO (STAFF)        | G          | 10/01/2022        | 456,925      | 1,795,254                 | 828,085                   | 0              | 0                 | 0               | 189,626     | 3,345,733                 | 304,245        |
|                             |            |                   | 1,002,907    | 78,060,986                | 3,356,175                 |                |                   |                 |             |                           |                |
| MIAMI - FIPO COLA (RETIRED) | PF         | 01/01/2023        | 3,590,379    | 132,489,540               | 82,490,280                | 44,104,359     | 51,184,044        | 0               | 0           | 396,278,670               | 0              |
|                             |            |                   | 4,344,236    | 0                         | 0                         |                |                   |                 |             |                           |                |
| MIAMI - GESE                | GS         | 10/01/2022        | 39,241,652   | 540,673,672               | 198,551,844               | 0              | 0                 | 0               | 902,455     | 781,908,949               | 0              |
|                             |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| MIAMI - GESE (EXCESS)       | GS         | 10/01/2022        | 0            | 0                         | 0                         | 0              | 0                 | 0               | 0           | 0                         | 0              |
|                             |            |                   | 5,000        | 0                         | 0                         |                |                   |                 |             |                           |                |
| MIAMI - GESE (STAFF)        | GS         | 10/01/2022        | 76,105       | 3,717,014                 | 1,136,465                 | 0              | 0                 | 0               | 1,030       | 4,933,554                 | 0              |
|                             |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| MIAMI - OFF-STREET PARKING  | G          | 10/01/2022        | 389,453      | 13,265,599                | 8,343,571                 | 0              | 0                 | 0               | 26,154      | 21,972,469                | 0              |
|                             |            |                   | 160,763      | 107,891,425               | 0                         |                |                   |                 |             |                           |                |
| MIAMI BEACH                 | G          | 10/01/2022        | 7,494,978    | 349,961,905               | 130,643,812               | 119,294,632    | 0                 | 0               | 242,873     | 715,204,642               | 17,230,942     |
|                             |            |                   | 1,793,896    | 0                         | 38,491,179                |                |                   |                 |             |                           |                |
| MIAMI BEACH                 | PF         | 10/01/2022        | 26,978       | 524,880,721               | 206,401,998               | 201,623,114    | 0                 | 49,527,651      | 1,071,243   | 1,021,674,294             | 38,787,144     |
|                             |            |                   | 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        |
|                             |            |                   | 229,159      | 699,315                   | 60,839                    |                |                   |                 |             |                           |                |
| MIAMI SHORES VILLAGE        | P          | 10/01/2022        | 609,274      | 16,589,266                | 10,225,785                | 0              | 0                 | 0               | 170,410     | 28,243,228                | 447,211        |
|                             |            |                   | 83,560       | 0                         | 101,169                   |                |                   |                 |             |                           |                |
| MIAMI SPRINGS               | G          | 10/01/2022        | 921,157      | 11,799,267                | 5,054,594                 | 2,498,374      | 0                 | 0               | 85,597      | 20,372,524                | 84,632         |
|                             |            |                   | 109,479      | 0                         | 209,383                   |                |                   |                 |             |                           |                |
| MIAMI SPRINGS               | PF         | 10/01/2022        | 1,314,644    | 19,268,162                | 8,644,557                 | 3,703,723      | 0                 | 0               | 134,984     | 33,114,964                | 554,073        |
|                             |            |                   | 0            | 4,774,727                 | 0                         |                |                   |                 |             |                           |                |
| MIAMI-DADE COUNTY           | ERP        | 07/01/2022        | 454,736      | 8,867,351                 | 8,639,983                 | 0              | 0                 | 0               | 0           | 22,736,797                | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                              |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                              |            |                   | 165,844      | 1,476,157                 | 0                         |                |                   |                 |             |                           |                |
| MIDWAY FCD                   | F          | 10/01/2022        | 0            | 3,161,947                 | 2,567,990                 | 1,441,219      | 0                 | 0               | 0           | 8,813,157                 | 0              |
|                              |            |                   | 14,007       | 119,560                   | 0                         |                |                   |                 |             |                           |                |
| MILTON                       | F          | 10/01/2022        | 576,112      | 3,642,844                 | 1,895,271                 | 0              | 0                 | 0               | 28,859      | 6,218,935                 | 173,437        |
|                              |            |                   | 340          | 1,370,642                 | 0                         |                |                   |                 |             |                           |                |
| MILTON                       | G          | 10/01/2022        | 269,092      | 7,060,705                 | 3,915,360                 | 1,779,920      | 0                 | 0               | 37,800      | 14,358,259                | 75,016         |
|                              |            |                   | 19,322       | 805,538                   | 0                         |                |                   |                 |             |                           |                |
| MILTON                       | P          | 10/01/2022        | 330,118      | 4,161,441                 | 2,319,824                 | 1,316,338      | 0                 | 0               | 45,736      | 8,906,845                 | 486,938        |
|                              |            |                   | 396,028      | 0                         | 1,225,168                 |                |                   |                 |             |                           |                |
| MIRAMAR                      | F          | 10/01/2022        | 999,941      | 136,201,706               | 39,382,726                | 22,615,203     | 4,899,075         | 16,343          | 699,451     | 205,036,739               | 38,089,975     |
|                              |            |                   | 1,710,272    | 0                         | 0                         |                |                   |                 |             |                           |                |
| MIRAMAR                      | G          | 10/01/2022        | 2,205,477    | 110,997,140               | 47,067,946                | 0              | 33,005,865        | 8,330,074       | 294,414     | 203,022,360               | 8,330,074      |
|                              |            |                   | 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     |
|                              |            |                   | 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          | 01/01/2023        | 775,234      | 0                         | 0                         | 0              | 0                 | 0               | 0           | 775,234                   | 0              |
|                              |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| MONTICELLO                   | F          | 10/01/2021        | 16,648       | 472,270                   | 728,141                   | 0              | 0                 | 0               | 11,329      | 1,205,730                 | 0              |
|                              |            |                   | 4,385        | 0                         | 0                         |                |                   |                 |             |                           |                |
| MONTICELLO                   | P          | 10/01/2022        | 78,681       | 0                         | 2,274,803                 | 0              | 0                 | 0               | 21,879      | 2,335,990                 | 0              |
|                              |            |                   | 0            | 0                         | 316,918                   |                |                   |                 |             |                           |                |
| MOUNT DORA                   | F          | 10/01/2022        | 327,455      | 5,813,903                 | 2,209,365                 | 1,609,038      | 0                 | 0               | 9,821       | 10,266,858                | 104,171        |
|                              |            |                   | 13,795       | 0                         | 364,005                   |                |                   |                 |             |                           |                |
| MOUNT DORA                   | G          | 10/01/2022        | 271,547      | 9,228,304                 | 3,450,719                 | 1,857,616      | 0                 | 917,357         | 7,500       | 16,095,843                | 0              |
|                              |            |                   | 0            | 0                         | 588,493                   |                |                   |                 |             |                           |                |
| MOUNT DORA                   | P          | 10/01/2022        | 259,636      | 8,949,521                 | 2,242,779                 | 1,942,220      | 0                 | 0               | 6,625       | 13,976,024                | 0              |
|                              |            |                   | 805,479      | 7,716,191                 | 482,864                   |                |                   |                 |             |                           |                |
| NAPLES                       | F          | 10/01/2022        | 1,960,752    | 35,421,855                | 9,678,715                 | 5,519,171      | 0                 | 0               | 3,994       | 61,581,033                | 143,518        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District                    | TYP<br>SYS | Valuation<br>Date | Receivables  |                           | Equity:                   |                           | Fixed Inc: |         | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|---------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                                     |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic | International<br>Domestic |            |         |                |                   |                 |             |                           |                |
|                                     |            |                   | 167,470      | 11,894,075                | 501,781                   |                           |            |         |                |                   |                 |             |                           |                |
| NAPLES                              | G          | 10/01/2022        | 1,743,023    | 31,208,261                | 9,615,785                 | 6,517,027                 | 0          | 0       | 168,320        | 61,479,102        |                 | 159,962     |                           |                |
|                                     |            |                   | 8,145        | 10,790,347                | 472,992                   |                           |            |         |                |                   |                 |             |                           |                |
| NAPLES                              | P          | 10/01/2022        | 2,590,486    | 29,375,269                | 8,857,245                 | 5,478,410                 | 0          | 0       | 3,887          | 57,569,007        |                 | 1,150,247   |                           |                |
|                                     |            |                   | 42,821       | 941,697                   | 76,019                    |                           |            |         |                |                   |                 |             |                           |                |
| NEPTUNE BEACH                       | P          | 10/01/2022        | 130,940      | 5,021,573                 | 3,633,683                 | 0                         | 0          | 0       | 715,830        | 9,130,903         |                 | 0           |                           |                |
|                                     |            |                   | 20,609       | 1,604,349                 | 46,484                    |                           |            |         |                |                   |                 |             |                           |                |
| NEW PORT RICHEY                     | F          | 10/01/2022        | 234,880      | 7,436,442                 | 2,962,178                 | 0                         | 0          | 0       | 32,574         | 12,272,368        |                 | 184,717     |                           |                |
|                                     |            |                   | 285,057      | 0                         | 0                         |                           |            |         |                |                   |                 |             |                           |                |
| NEW PORT RICHEY                     | P          | 10/01/2022        | 270,735      | 18,134,841                | 7,823,221                 | 5,045,192                 | 0          | 150,806 | 284,640        | 31,425,212        |                 | 44,031      |                           |                |
|                                     |            |                   | 401,884      | 3,122,750                 | 0                         |                           |            |         |                |                   |                 |             |                           |                |
| NEW SMYRNA BEACH                    | F          | 10/01/2022        | 1,517,287    | 10,582,509                | 6,172,965                 | 1,960,114                 | 0          | 0       | 89,704         | 23,667,805        |                 | 458,609     |                           |                |
|                                     |            |                   | 33,771       | 2,026,891                 | 2,210,540                 |                           |            |         |                |                   |                 |             |                           |                |
| NEW SMYRNA BEACH                    | P          | 10/01/2022        | 592,647      | 8,796,505                 | 1,823,627                 | 3,164,480                 | 0          | 0       | 0              | 18,648,461        |                 | 0           |                           |                |
|                                     |            |                   | 188,813      | 456,772                   | 0                         |                           |            |         |                |                   |                 |             |                           |                |
| NORTH BAY FCD                       | F          | 10/01/2022        | 36,001       | 3,254,913                 | 1,539,035                 | 883,972                   | 0          | 0       | 70,541         | 6,288,965         |                 | 0           |                           |                |
|                                     |            |                   | 169,196      | 1,660,694                 | 4,739,357                 |                           |            |         |                |                   |                 |             |                           |                |
| NORTH BREVARD HOSPITAL<br>(Parrish) | G          | 10/01/2022        | 2,152,417    | 31,718,751                | 16,815,568                | 2,410,720                 | 0          | 0       | 133,181        | 59,533,522        |                 | 0           |                           |                |
|                                     |            |                   | 0            | 47,134,428                | 7,394,262                 |                           |            |         |                |                   |                 |             |                           |                |
| NORTH BROWARD HOSPITAL              | G          | 07/01/2020        | 6,677,138    | 144,736,492               | 58,603,991                | 46,066,077                | 61,543,508 | 0       | 0              | 372,155,896       |                 | 0           |                           |                |
|                                     |            |                   | 776,195      | 14,833,896                | 7,132,226                 |                           |            |         |                |                   |                 |             |                           |                |
| NORTH COLLIER FCD                   | F          | 10/01/2022        | 3,664,240    | 45,547,835                | 26,812,336                | 14,425,711                | 0          | 0       | 295,597        | 112,896,842       |                 | 2,576,787   |                           |                |
|                                     |            |                   | 8,967        | 0                         | 0                         |                           |            |         |                |                   |                 |             |                           |                |
| NORTH MIAMI 691 [GPF]               | F          | 10/01/2022        | 35,800       | 1,135,288                 | 460,457                   | 428,759                   | 0          | 0       | 1,558          | 2,067,713         |                 | 0           |                           |                |
|                                     |            |                   | 604,524      | 0                         | 0                         |                           |            |         |                |                   |                 |             |                           |                |
| NORTH MIAMI 691 [GPF]               | G          | 10/01/2022        | 2,413,585    | 76,538,901                | 31,043,145                | 28,906,146                | 0          | 0       | 105,032        | 139,401,269       |                 | 0           |                           |                |
|                                     |            |                   | 24,237       | 0                         | 0                         |                           |            |         |                |                   |                 |             |                           |                |
| NORTH MIAMI 691 [GPF]               | P          | 10/01/2022        | 96,766       | 3,068,620                 | 1,244,591                 | 1,158,914                 | 0          | 0       | 4,211          | 5,588,917         |                 | 0           |                           |                |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District                  | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                                   |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                                   |            |                   | 574,799      | 0                         | 0                         |                |                   |                 |             |                           |                |
| NORTH MIAMI 748                   | P          | 10/01/2022        | 1,684,442    | 30,559,046                | 39,669,987                | 22,033,631     | 0                 | 0               | 26,605      | 94,495,300                | 0              |
|                                   |            |                   | 1,115,563    | 0                         | 0                         |                |                   |                 |             |                           |                |
| NORTH MIAMI BEACH                 | G          | 10/01/2022        | 1,875,373    | 51,286,828                | 15,785,798                | 10,153,009     | 0                 | 0               | 697,523     | 79,519,048                | 285,117        |
|                                   |            |                   | 840,739      | 0                         | 0                         |                |                   |                 |             |                           |                |
| NORTH MIAMI BEACH                 | PF         | 10/01/2022        | 3,155,846    | 55,741,290                | 26,806,478                | 9,275,105      | 294,368           | 0               | 0           | 96,113,826                | 6,780,056      |
|                                   |            |                   | 1,516        | 3,843,534                 | 0                         |                |                   |                 |             |                           |                |
| NORTH MIAMI BEACH -<br>MANAGEMENT | G          | 10/01/2022        | 154,514      | 8,208,552                 | 3,785,591                 | 3,322,050      | 0                 | 0               | 0           | 19,315,757                | 0              |
|                                   |            |                   | 216,064      | 4,786,780                 | 0                         |                |                   |                 |             |                           |                |
| NORTH PORT                        | F          | 10/01/2022        | 634,433      | 24,608,690                | 16,596,816                | 7,530,517      | 0                 | 0               | 19,073      | 54,354,227                | 2,959          |
|                                   |            |                   | 1,067,596    | 6,664,722                 | 2,388,179                 |                |                   |                 |             |                           |                |
| NORTH PORT                        | P          | 10/01/2022        | 656,852      | 23,058,037                | 13,071,729                | 7,505,437      | 0                 | 0               | 836,131     | 53,576,421                | 238,884        |
|                                   |            |                   | 66,121       | 2,999,178                 | 285,565                   |                |                   |                 |             |                           |                |
| NORTH RIVER FCD                   | F          | 10/01/2022        | 431,067      | 11,515,238                | 6,260,750                 | 3,022,628      | 0                 | 0               | 22,757      | 24,557,790                | 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              |
|                                   |            |                   | 1,409,830    | 0                         | 0                         |                |                   |                 |             |                           |                |
| OAKLAND PARK                      | PF         | 10/01/2022        | 3,213,589    | 31,784,403                | 13,065,825                | 9,120,424      | 0                 | -1,757,268      | 1,410,370   | 55,426,433                | 2,312,540      |
|                                   |            |                   | 119,607      | 9,035,976                 | 88,993                    |                |                   |                 |             |                           |                |
| OCALA                             | F          | 10/01/2022        | 1,529,008    | 36,652,556                | 19,079,513                | 10,386,226     | 0                 | 0               | 7,767,912   | 69,123,967                | 5,011,183      |
|                                   |            |                   | 26,887       | 14,487,379                | 0                         |                |                   |                 |             |                           |                |
| OCALA                             | G          | 10/01/2022        | 2,176,759    | 72,786,574                | 59,508,979                | 17,371,215     | 0                 | 0               | 1,869,057   | 164,488,736               | 2,336,862      |
|                                   |            |                   | 114,881      | 11,160,929                | 0                         |                |                   |                 |             |                           |                |
| OCALA                             | P          | 10/01/2022        | 2,325,273    | 34,805,379                | 23,889,208                | 4,965,848      | 0                 | 0               | 75,439      | 77,186,079                | 1,550,609      |
|                                   |            |                   | 97,143       | 392,840                   | 112,981                   |                |                   |                 |             |                           |                |
| OCEAN CITY-WRIGHT FCD             | F          | 10/01/2022        | 1,033,762    | 11,725,945                | 3,922,189                 | 0              | 0                 | 0               | 5,363       | 17,279,497                | 0              |
|                                   |            |                   | 148,898      | 5,524,802                 | 519,797                   |                |                   |                 |             |                           |                |
| OCOEE                             | G          | 10/01/2022        | 738,405      | 16,574,560                | 12,328,047                | 6,540,324      | 0                 | 0               | 82,664      | 42,292,169                | 588,778        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                       |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                       |            |                   | 1,284,103    | 7,283,853                 | 1,821,924                 |                |                   |                 |             |                           |                |
| OCOEE                 | PF         | 10/01/2022        | 922,799      | 26,650,569                | 18,281,031                | 8,220,968      | 0                 | 0               | 1,928,470   | 62,536,777                | 1,056,564      |
|                       |            |                   | 47,556       | 1,494,990                 | 0                         |                |                   |                 |             |                           |                |
| OKALOOSA ISLAND FCD   | F          | 10/01/2022        | 191,205      | 5,344,977                 | 2,809,034                 | 1,717,571      | 0                 | 0               | 759,085     | 10,846,248                | 0              |
|                       |            |                   | 681          | 0                         | 0                         |                |                   |                 |             |                           |                |
| OKEECHOBEE            | F          | 10/01/2022        | 52,567       | 2,451,285                 | 1,514,009                 | 0              | 0                 | 0               | 11,403      | 4,007,139                 | 0              |
|                       |            |                   | 12,764       | 0                         | 0                         |                |                   |                 |             |                           |                |
| OKEECHOBEE            | G          | 10/01/2022        | 50,297       | 2,858,412                 | 2,148,133                 | 0              | 0                 | 0               | 131,084     | 4,938,522                 | 33,584         |
|                       |            |                   | 9,922        | 0                         | 0                         |                |                   |                 |             |                           |                |
| OKEECHOBEE            | P          | 10/01/2022        | 135,517      | 5,428,417                 | 3,922,009                 | 0              | 0                 | 0               | 98,153      | 9,397,712                 | 297,784        |
|                       |            |                   | 39,870       | 0                         | 0                         |                |                   |                 |             |                           |                |
| OKEECHOBEE UTILITY    | G          | 10/01/2022        | 43,719       | 5,662,246                 | 3,888,825                 | 0              | 0                 | 0               | 7,850       | 9,626,810                 | 81,378         |
|                       |            |                   | 0            | 1,372,754                 | 0                         |                |                   |                 |             |                           |                |
| OLDSMAR               | F          | 10/01/2022        | 81,228       | 2,940,454                 | 2,388,104                 | 1,340,262      | 0                 | 0               | 665,396     | 7,457,406                 | 0              |
|                       |            |                   | 0            | 9,543,798                 | 0                         |                |                   |                 |             |                           |                |
| ORANGE COUNTY LIBRARY | G          | 01/01/2023        | 719,272      | 24,731,062                | 12,289,356                | 2,760,708      | 0                 | 0               | 21,735      | 50,022,461                | 0              |
|                       |            |                   | 68,164       | 564,428                   | 0                         |                |                   |                 |             |                           |                |
| ORANGE PARK           | F          | 10/01/2022        | 249,613      | 4,749,196                 | 1,809,977                 | 1,054,357      | 0                 | 0               | 22,356      | 8,473,379                 | 0              |
|                       |            |                   | 0            | 1,957,149                 | 0                         |                |                   |                 |             |                           |                |
| ORANGE PARK           | G          | 10/01/2022        | 115,808      | 4,192,236                 | 3,404,744                 | 1,910,826      | 0                 | 0               | 0           | 11,580,763                | 0              |
|                       |            |                   | 221,471      | 1,752,631                 | 0                         |                |                   |                 |             |                           |                |
| ORANGE PARK           | P          | 10/01/2022        | 885,295      | 11,257,883                | 5,682,569                 | 0              | 0                 | 0               | 94,730      | 19,705,119                | 318,647        |
|                       |            |                   | 0            | 67,364,820                | 0                         |                |                   |                 |             |                           |                |
| ORLANDO               | F          | 10/01/2022        | 10,506,645   | 151,443,365               | 112,014,952               | 39,397,959     | 34,845,140        | 46,657,002      | 0           | 462,229,883               | 4,838,579      |
|                       |            |                   | 1,364,225    | 17,367,949                | 0                         |                |                   |                 |             |                           |                |
| ORLANDO               | G          | 09/30/2022        | 5,310,529    | 91,627,132                | 66,874,242                | 17,067,637     | 313,937           | 2,907,966       | 0           | 202,833,617               | 0              |
|                       |            |                   | 0            | 91,171,885                | 107,629,608               |                |                   |                 |             |                           |                |
| ORLANDO               | P          | 10/01/2022        | 8,071,707    | 210,451,292               | 52,701,045                | 55,256,058     | 116,206,772       | 0               | 434,606     | 641,053,761               | 0              |
|                       |            |                   | 2,272,058    | 21,398,698                | 0                         |                |                   |                 |             |                           |                |
| ORLANDO AVIATION      | G          | 10/01/2022        | 3,738,699    | 52,630,638                | 42,954,594                | 1,776,152      | 0                 | 0               | 1,252,717   | 123,518,122               | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|--------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                    |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| ORLANDO UTILITY    | G          | 10/01/2022        | 2,787,680    | 58,904,765                | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 9,924,334    | 183,906,636               | 63,963,703                | 54,110,526     | 58,438,621        | 298,693         | 1,317,556   | 431,017,402               | 0              |
| ORMOND BEACH       | F          | 10/01/2022        | 60,597       | 4,081,943                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 1,989,610    | 15,510,099                | 9,789,965                 | 843,822        | 0                 | 0               | 59,804      | 32,216,232                | 205,021        |
| ORMOND BEACH       | G          | 10/01/2022        | 339,324      | 6,728,354                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 2,744,452    | 24,264,671                | 15,827,056                | 0              | 0                 | 0               | 91,370      | 49,812,487                | 347,656        |
| ORMOND BEACH       | P          | 10/01/2022        | 238,670      | 4,760,435                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 2,393,603    | 18,243,438                | 11,276,777                | 977,939        | 0                 | 0               | 165,077     | 37,725,785                | 84,294         |
| OVIEDO             | F          | 10/01/2022        | 0            | 4,866,884                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 583,085      | 6,090,375                 | 3,524,822                 | 1,944,511      | 0                 | 0               | 68,214      | 16,941,463                | 35,585         |
| OVIEDO             | P          | 10/01/2022        | 59,125       | 8,412,554                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 486,970      | 10,079,087                | 7,650,914                 | 2,615,291      | 0                 | 0               | 54,407      | 29,249,534                | 246,773        |
| PACE FCD           | F          | 10/01/2022        | 9,722        | 120,486                   | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 7,129        | 258,082                   | 209,602                   | 117,634        | 0                 | 0               | 0           | 722,655                   | 0              |
| PALATKA            | F          | 10/01/2022        | 27,914       | 1,322,139                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 1,171,980    | 2,937,452                 | 2,889,937                 | 0              | 0                 | 0               | 15,286      | 8,334,136                 | 0              |
| PALATKA            | G          | 10/01/2022        | 85,468       | 3,297,581                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 2,708,370    | 6,338,058                 | 5,545,939                 | 0              | 0                 | 0               | 62,276      | 17,913,140                | 669,762        |
| PALATKA            | P          | 10/01/2022        | 23,666       | 1,757,773                 | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 1,421,226    | 3,965,073                 | 3,939,328                 | 0              | 0                 | 0               | 17,667      | 11,089,399                | 103,631        |
| PALM BAY           | F          | 10/01/2022        | 265,026      | 14,826,592                | 1,202,407                 |                |                   |                 |             |                           |                |
|                    |            |                   | 3,704,376    | 28,385,981                | 26,121,489                | 14,530,547     | 0                 | 0               | 391,077     | 88,645,341                | 4,121,708      |
| PALM BAY           | G          | 10/01/2022        | 1            | 0                         | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 21,554       | 131,093                   | 53,469                    | 0              | 0                 | 0               | 904         | 205,213                   | 0              |
| PALM BAY           | P          | 10/01/2022        | 355,223      | 15,940,972                | 1,449,305                 |                |                   |                 |             |                           |                |
|                    |            |                   | 3,735,940    | 43,139,257                | 34,418,710                | 14,758,596     | 0                 | 0               | 557,270     | 113,240,733               | 3,067,021      |
| PALM BEACH         | GPF        | 09/30/2022        | 8,148,443    | 43,846,372                | 0                         |                |                   |                 |             |                           |                |
|                    |            |                   | 2,380,275    | 115,645,509               | 40,752,412                | 18,678,629     | 16,284,307        | 12,888          | 2,823,028   | 242,925,807               | 10,408,777     |
| PALM BEACH GARDENS | F          | 10/01/2022        | 1,699,163    | 11,294,237                | 605,037                   |                |                   |                 |             |                           |                |
|                    |            |                   | 1,478,922    | 61,578,521                | 29,356,345                | 15,686,638     | 0                 | 0               | 1,367,662   | 120,331,201               | 8,446,966      |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                            |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                            |            |                   | 0            | 699,109                   | 0                         |                |                   |                 |             |                           |                |
| PALM BEACH GARDENS         | G          | 10/01/2021        | 23,989       | 1,343,387                 | 1,072,653                 | 287,869        | 0                 | 0               | 19,992      | 3,407,015                 | 0              |
|                            |            |                   | 476,788      | 263,592                   | 0                         |                |                   |                 |             |                           |                |
| PALM BEACH GARDENS         | P          | 10/01/2022        | 1,368,401    | 61,076,249                | 27,451,688                | 15,856,262     | 0                 | 5,388,176       | 55,642      | 111,825,514               | 16,949,710     |
|                            |            |                   | 0            | 853,906                   | 0                         |                |                   |                 |             |                           |                |
| PALM COAST (VOL)           | F          | 10/01/2022        | 50,527       | 1,829,077                 | 1,485,494                 | 833,695        | 0                 | 0               | 0           | 5,052,699                 | 0              |
|                            |            |                   | 623,509      | 928,255                   | 260,917                   |                |                   |                 |             |                           |                |
| PALM HARBOR FCD            | F          | 10/01/2022        | 1,584,744    | 27,550,658                | 7,877,433                 | 0              | 0                 | 0               | 508,719     | 38,316,797                | 0              |
|                            |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| PALM TRAN, INC. (ATU-1577) | G          | 01/01/2023        | 2,311,356    | 58,828,804                | 42,742,694                | 15,651,681     | 7,911,660         | 0               | 0           | 127,446,195               | 0              |
|                            |            |                   | 161,216      | 2,558,056                 | 722,584                   |                |                   |                 |             |                           |                |
| PALMETTO                   | G          | 10/01/2022        | 402,035      | 6,494,949                 | 3,252,106                 | 1,677,383      | 0                 | 0               | 49,311      | 15,219,018                | 195,847        |
|                            |            |                   | 45,011       | 2,305,593                 | 0                         |                |                   |                 |             |                           |                |
| PALMETTO                   | P          | 10/01/2022        | 176,879      | 5,772,285                 | 3,462,509                 | 2,091,118      | 0                 | 0               | 0           | 13,853,395                | 364,288        |
|                            |            |                   | 404,461      | 3,540,013                 | 0                         |                |                   |                 |             |                           |                |
| PANAMA CITY                | F          | 10/01/2022        | 1,550,877    | 17,784,537                | 11,643,676                | 3,256,192      | 0                 | 0               | 447,219     | 37,732,537                | 558,411        |
|                            |            |                   | 466,324      | 4,558,080                 | 0                         |                |                   |                 |             |                           |                |
| PANAMA CITY                | P          | 10/01/2022        | 1,424,794    | 14,913,396                | 12,237,005                | 3,221,470      | 0                 | 0               | 206,759     | 36,614,310                | 142,941        |
|                            |            |                   | 13,558       | 852,648                   | 0                         |                |                   |                 |             |                           |                |
| PANAMA CITY (SUPP)         | G          | 10/01/2021        | 29,257       | 1,638,421                 | 1,308,229                 | 351,090        | 0                 | 0               | 4,516       | 4,188,687                 | 0              |
|                            |            |                   | 261,763      | 0                         | 0                         |                |                   |                 |             |                           |                |
| PANAMA CITY BEACH          | F          | 10/01/2022        | 529,254      | 16,197,398                | 857,956                   | 0              | 0                 | 0               | 45,099      | 17,801,272                | 188,223        |
|                            |            |                   | -83,014      | 0                         | 0                         |                |                   |                 |             |                           |                |
| PANAMA CITY BEACH          | G          | 10/01/2022        | 1,315,183    | 37,577,020                | 2,390,311                 | 0              | 0                 | 0               | 66,392      | 41,133,108                | 929,531        |
|                            |            |                   | 214,237      | 0                         | 0                         |                |                   |                 |             |                           |                |
| PANAMA CITY BEACH          | P          | 10/01/2022        | 750,631      | 21,862,950                | 1,529,291                 | 0              | 0                 | 0               | 98,653      | 24,258,456                | 411,854        |
|                            |            |                   | 69,006       | 0                         | 0                         |                |                   |                 |             |                           |                |
| PARKLAND                   | P          | 10/01/2022        | 36,024       | 0                         | 1,965,285                 | 0              | 0                 | 0               | 56,728      | 2,013,587                 | 0              |
|                            |            |                   | 9,261        | 2,706,983                 | 0                         |                |                   |                 |             |                           |                |
| PASCO COUNTY               | ERP        | 07/01/2021        | 4,025,680    | 4,953,740                 | 4,747,139                 | 0              | 490,008           | 171,259         | 0           | 17,104,070                | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | Receivables  |                           | Equity:                   |                           | Fixed Inc: |            | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------------|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                         |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic | International<br>Domestic |            |            |                |                   |                 |             |                           |                |
|                         |            |                   | 0            | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PEMBROKE PARK COMM SUPP | G          | 10/01/2022        | 0            | 1,901,525                 | 876,079                   | 527,891                   | 0          | 0          | 0              | 0                 | 0               | 3,305,495   | 0                         |                |
|                         |            |                   | 6,004,240    | 18,603,190                | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PEMBROKE PINES          | G          | 10/01/2022        | 0            | 79,806,022                | 75,172,537                | 16,846,487                | 0          | 0          | 0              | 0                 | 0               | 196,432,476 | 0                         |                |
|                         |            |                   | 3,139,400    | 0                         | 641,881                   |                           |            |            |                |                   |                 |             |                           |                |
| PEMBROKE PINES          | PF         | 10/01/2022        | 23,959,221   | 444,328,768               | 159,698,736               | 131,452,140               | 3,106,060  | 1,196,794  | 1,685,597      | 765,837,403       | 199,721,951     |             |                           |                |
|                         |            |                   | 287,276      | 20,053,636                | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PENSACOLA               | F          | 10/01/2022        | 4,148,809    | 43,233,459                | 42,656,777                | 6,389,369                 | 0          | 0          | 132,729        | 116,636,597       | 2,037,673       |             |                           |                |
|                         |            |                   | 10,929       | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PENSACOLA               | G          | 09/30/2022        | 3,454,720    | 95,648,305                | 32,978,011                | 0                         | 0          | 0          | 186,679        | 131,905,286       | 0               |             |                           |                |
|                         |            |                   | 283,186      | 15,717,338                | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PENSACOLA               | P          | 10/01/2022        | 2,052,708    | 45,301,456                | 32,798,589                | 13,580,774                | 0          | 0          | 117,371        | 109,616,680       | 366,133         |             |                           |                |
|                         |            |                   | 20,178       | 538,742                   | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PERRY                   | F          | 10/01/2022        | 122,000      | 1,964,035                 | 1,418,901                 | 0                         | 0          | 0          | 25,039         | 4,038,817         | 163,915         |             |                           |                |
|                         |            |                   | 42,765       | 985,399                   | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PERRY                   | P          | 10/01/2022        | 149,001      | 4,328,216                 | 2,373,846                 | 1,149,633                 | 0          | 0          | 22,388         | 9,006,472         | 0               |             |                           |                |
|                         |            |                   | 75,776       | 6,133,161                 | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PINELLAS PARK           | F          | 10/01/2022        | 612,829      | 25,646,588                | 26,343,113                | 11,604,071                | 0          | 0          | 0              | 70,415,538        | 68,780          |             |                           |                |
|                         |            |                   | 103,862      | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PINELLAS PARK           | G          | 10/01/2022        | 2,600,787    | 77,634,114                | 16,231,126                | 0                         | 0          | 0          | 0              | 96,569,889        | 0               |             |                           |                |
|                         |            |                   | 77,756       | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PINELLAS PARK           | P          | 10/01/2022        | 1,418,271    | 12,458,281                | 12,396,075                | 0                         | 22,284,722 | 29,239,017 | 0              | 77,874,122        | 544,805         |             |                           |                |
|                         |            |                   | 73,904       | 9,261,720                 | 803,926                   |                           |            |            |                |                   |                 |             |                           |                |
| PLANT CITY              | PF         | 10/01/2022        | 1,204,502    | 19,299,784                | 22,852,334                | 2,928,991                 | 0          | 0          | 47,120         | 56,378,041        | 2,515,489       |             |                           |                |
|                         |            |                   | 3,407,776    | 22,947,219                | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PLANTATION              | G          | 10/01/2022        | 4,219,261    | 83,594,598                | 70,294,192                | 0                         | 0          | 0          | 3,480,602      | 180,982,444       | 8,701,463       |             |                           |                |
|                         |            |                   | 1,195,257    | 20,844,910                | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PLANTATION              | P          | 10/01/2022        | 2,632,469    | 90,687,161                | 39,411,552                | 30,150,365                | 0          | 0          | 220,646        | 184,701,068       | 27,230,289      |             |                           |                |
|                         |            |                   | 102,691      | 0                         | 0                         |                           |            |            |                |                   |                 |             |                           |                |
| PLANTATION (VOL)        | F          | 10/01/2022        | 1,203,272    | 15,152,149                | 3,955,837                 | 1,916,668                 | 0          | 0          | 171,664        | 22,158,953        | 0               |             |                           |                |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                  |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| POMPANO BEACH    | G          | 10/01/2022        | 170,156      | 0                         | 0                         | 51,237,368     | 17,907,826        | 10,396,301      | 0           | 227,129,215               | 7,747,308      |
| POMPANO BEACH    | PF         | 10/01/2022        | -1,833,236   | 0                         | 0                         | 0              | 57,964,413        | 0               | 0           | 232,301,213               | 12,545,134     |
| PORT ORANGE      | F          | 10/01/2022        | 163,418      | 4,608,509                 | 183,839                   | 2,609,063      | 0                 | 0               | 316,896     | 34,905,766                | 382,498        |
| PORT ORANGE      | G          | 10/01/2022        | 44,845       | 3,643,800                 | 0                         | 12,700,909     | 0                 | 5,102,550       | 1,172,202   | 35,432,901                | 0              |
| PORT ORANGE      | P          | 10/01/2022        | 282,275      | 0                         | 0                         | 9,316,776      | 0                 | 0               | 146,958     | 48,598,646                | 106,865        |
| PORT ST. LUCIE   | P          | 10/01/2022        | 137,178      | 17,785,284                | 974,073                   | 17,160,963     | 0                 | 0               | 950,010     | 136,880,957               | 2,978,712      |
| PUNTA GORDA      | F          | 10/01/2022        | 0            | 2,272,001                 | 0                         | 4,774,296      | 0                 | 0               | 4,875       | 18,856,076                | 1,163,996      |
| PUNTA GORDA      | G          | 10/01/2022        | 194,874      | 8,437,578                 | 3,182,202                 | 6,400,790      | 0                 | 0               | 24,646      | 47,989,029                | 1,436,914      |
| PUNTA GORDA      | P          | 10/01/2022        | 105,506      | 6,465,271                 | 0                         | 0              | 0                 | 0               | 13,357      | 19,560,608                | 499,269        |
| QUINCY           | PF         | 10/01/2022        | 37,696       | 2,627,473                 | 358,492                   | 1,689,003      | 0                 | 0               | 497,924     | 8,160,522                 | 0              |
| RIVIERA BEACH    | F          | 10/01/2022        | 127,435      | 1,222,590                 | 0                         | 25,648,975     | 0                 | 0               | 208,841     | 100,533,980               | 1,756,835      |
| RIVIERA BEACH    | G          | 10/01/2022        | 178,261      | 3,949,393                 | 1,491,764                 | 17,708,100     | 0                 | 0               | 0           | 121,224,047               | 1,609,169      |
| RIVIERA BEACH    | P          | 09/30/2022        | 88,457       | 9,317,146                 | 0                         | 5,669,118      | 0                 | -2,688,668      | 0           | 78,523,910                | 1,230,796      |
| ROCKLEDGE        | F          | 10/01/2022        | 166,425      | 10,086,245                | 0                         | 1,553,966      | 1,653,428         | 0               | 69,921      | 12,763,145                | 227,961        |
| ROCKLEDGE        | G          | 10/01/2022        | 213,345      | 8,158,971                 | 1,245,252                 | 2,239,592      | 2,469,171         | 0               | 149,855     | 19,374,874                | 492,747        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                         |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                         |            |                   | 10,261       | 0                         | 0                         |                |                   |                 |             |                           |                |
| ROCKLEDGE               | P          | 10/01/2022        | 487,754      | 10,157,944                | 1,615,875                 | 1,950,120      | 2,156,038         | 0               | 120,432     | 16,257,560                | 463,136        |
|                         |            |                   | 0            | 2,217,448                 | 0                         |                |                   |                 |             |                           |                |
| SAFETY HARBOR           | F          | 10/01/2022        | 131,210      | 4,749,799                 | 3,857,572                 | 2,164,964      | 0                 | 0               | 1,058,174   | 12,062,819                | 0              |
|                         |            |                   | 66,927       | 1,465,071                 | 211,378                   |                |                   |                 |             |                           |                |
| SAINT AUGUSTINE         | F          | 10/01/2022        | 561,011      | 7,553,620                 | 4,130,858                 | 0              | 0                 | 0               | 382,103     | 13,606,762                | 0              |
|                         |            |                   | 139,747      | 4,509,854                 | 0                         |                |                   |                 |             |                           |                |
| SAINT AUGUSTINE         | G          | 10/01/2022        | 592,917      | 25,721,616                | 4,900,962                 | 12,623,756     | 3,807,928         | 0               | 16,286      | 52,280,494                | 0              |
|                         |            |                   | 0            | 1,250,751                 | 0                         |                |                   |                 |             |                           |                |
| SAINT AUGUSTINE         | P          | 10/01/2022        | 2,037,912    | 12,509,901                | 3,005,027                 | 5,080,967      | 0                 | 0               | 76,311      | 23,808,247                | 93,339         |
|                         |            |                   | 1,753,661    | 8,679,997                 | 0                         |                |                   |                 |             |                           |                |
| SAINT CLOUD             | G          | 10/01/2022        | 859,947      | 29,322,455                | 17,009,484                | 8,947,487      | 0                 | 0               | 3,959,271   | 62,613,760                | 1,429,463      |
|                         |            |                   | 1,706,392    | 7,095,651                 | 0                         |                |                   |                 |             |                           |                |
| SAINT CLOUD             | PF         | 10/01/2022        | 5,045,092    | 26,324,809                | 17,073,122                | 7,570,992      | 0                 | 0               | 853,867     | 63,962,191                | 829,861        |
|                         |            |                   | 633,617      | 0                         | 0                         |                |                   |                 |             |                           |                |
| SAINT JOHNS RIVER PW PK | G          | 10/01/2022        | 3,469,137    | 92,605,306                | 59,440,422                | 0              | 0                 | 0               | 9,756,272   | 146,392,210               | 0              |
|                         |            |                   | 449,062      | 25,256,075                | 0                         |                |                   |                 |             |                           |                |
| SAINT LUCIE COUNTY FCD  | F          | 10/01/2022        | 8,666,198    | 122,512,727               | 74,424,596                | 51,718,976     | 33,912,155        | 0               | 1,590,049   | 315,349,740               | 54,430,094     |
|                         |            |                   | 37,585       | 1,699,627                 | 59,183                    |                |                   |                 |             |                           |                |
| SAINT LUCIE COUNTY FCD  | G          | 10/01/2022        | 484,940      | 8,545,159                 | 3,586,199                 | 4,336,261      | 0                 | 0               | 44,537      | 18,704,417                | 2,207,730      |
|                         |            |                   | 197,870      | 1,964,281                 | 0                         |                |                   |                 |             |                           |                |
| SAINT PETE BEACH        | F          | 10/01/2022        | 233,509      | 7,375,276                 | 4,371,001                 | 2,122,239      | 0                 | 0               | 57,252      | 16,206,924                | 112,951        |
|                         |            |                   | 7,317        | 1,002,176                 | 99,540                    |                |                   |                 |             |                           |                |
| SAINT PETE BEACH        | G          | 10/01/2022        | 229,759      | 7,475,867                 | 2,638,728                 | 0              | 0                 | 0               | 33,069      | 11,420,318                | -372           |
|                         |            |                   | 96,468       | 1,511,382                 | 760,114                   |                |                   |                 |             |                           |                |
| SAINT PETE BEACH        | P          | 10/01/2022        | 118,733      | 6,798,549                 | 5,868,353                 | 0              | 0                 | 0               | 11,938      | 15,141,661                | 0              |
|                         |            |                   | 450,060      | 0                         | 0                         |                |                   |                 |             |                           |                |
| SAINT PETERSBURG        | F          | 10/01/2022        | 3,197,804    | 166,733,573               | 50,241,803                | 0              | 44,716,192        | 0               | 726,947     | 264,612,485               | 18,302,968     |
|                         |            |                   | 1,622,571    | 0                         | 0                         |                |                   |                 |             |                           |                |
| SAINT PETERSBURG        | G          | 10/01/2022        | 6,674,654    | 194,416,593               | 100,056,060               | 0              | 143,106,462       | 0               | 1,181,438   | 444,694,902               | 14,068,775     |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                               |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                               |            |                   | 3,718,764    | 0                         | 0                         |                |                   |                 |             |                           |                |
| SAINT PETERSBURG              | P          | 10/01/2022        | 12,972,015   | 302,570,435               | 81,352,761                | 0              | 35,417,747        | 0               | 2,846,811   | 433,184,911               | 23,725,539     |
|                               |            |                   | 2,328        | 5,570,439                 | 0                         |                |                   |                 |             |                           |                |
| SAN CARLOS PARK FCD           | F          | 10/01/2022        | 223,937      | 11,896,665                | 5,486,463                 | 4,814,651      | 0                 | 0               | 0           | 27,994,483                | 89,456         |
|                               |            |                   | 51,548       | 4,006,875                 | 0                         |                |                   |                 |             |                           |                |
| SANFORD                       | F          | 10/01/2022        | 1,341,331    | 19,367,591                | 7,527,213                 | 7,286,609      | 0                 | 0               | 14,221      | 39,566,946                | 338,841        |
|                               |            |                   | 74,075       | 3,756,722                 | 0                         |                |                   |                 |             |                           |                |
| SANFORD                       | P          | 10/01/2022        | 705,822      | 25,877,463                | 8,679,874                 | 11,382,664     | 0                 | 0               | 13,769      | 50,462,851                | 302,238        |
|                               |            |                   | 93,808       | 4,787,037                 | 302,075                   |                |                   |                 |             |                           |                |
| SANIBEL                       | G          | 10/01/2022        | 1,037,961    | 12,506,339                | 10,090,310                | 2,731,814      | 0                 | 0               | 375,487     | 31,173,857                | 103,066        |
|                               |            |                   | 2,765        | 3,737,426                 | 60,465                    |                |                   |                 |             |                           |                |
| SANIBEL                       | P          | 10/01/2022        | 2,309,800    | 7,108,604                 | 6,515,087                 | 1,392,363      | 1,043,790         | 0               | 79,279      | 22,091,021                | 397,973        |
|                               |            |                   | 386,745      | 14,878,397                | 295,362                   |                |                   |                 |             |                           |                |
| SARASOTA                      | F          | 09/30/2022        | 147,421      | 85,112,087                | 35,195,566                | 22,043,991     | 0                 | 0               | 753,047     | 157,306,522               | 0              |
|                               |            |                   | 2,032,356    | 22,190,836                | 0                         |                |                   |                 |             |                           |                |
| SARASOTA                      | G          | 09/30/2022        | 4,905,533    | 74,986,453                | 26,002,619                | 21,085,248     | 0                 | 0               | 178,421     | 151,024,624               | 1,498,994      |
|                               |            |                   | 870,293      | 2,414,259                 | 0                         |                |                   |                 |             |                           |                |
| SARASOTA                      | P          | 09/30/2022        | 6,988,589    | 153,555,937               | 71,856,446                | 27,745,115     | 0                 | 0               | 282,209     | 263,148,430               | 2,381,644      |
|                               |            |                   | 0            | 102,320,128               | 0                         |                |                   |                 |             |                           |                |
| SARASOTA MEMORIAL HEALTH CARE | G          | 10/01/2022        | 6,581,386    | 103,970,215               | 66,698,383                | 0              | 82,086,079        | 0               | 0           | 361,656,191               | 0              |
|                               |            |                   | 0            | 2,128,113                 | 0                         |                |                   |                 |             |                           |                |
| SARASOTA-MANATEE AIRPORT      | G          | 10/01/2022        | 0            | 5,331,239                 | 14,145,029                | 2,090,556      | 0                 | 0               | 0           | 23,694,937                | 0              |
|                               |            |                   | 0            | 1,240,783                 | 0                         |                |                   |                 |             |                           |                |
| SATELLITE BEACH               | G          | 10/01/2022        | 73,419       | 2,657,773                 | 2,158,522                 | 1,211,416      | 0                 | 0               | 0           | 7,341,913                 | 15,317         |
|                               |            |                   | 72,655       | 3,790,243                 | 0                         |                |                   |                 |             |                           |                |
| SATELLITE BEACH               | PF         | 10/01/2022        | 224,275      | 8,118,746                 | 6,593,678                 | 3,700,533      | 0                 | 0               | 970,018     | 21,530,112                | 1,202,269      |
|                               |            |                   | 31,174       | 3,532,746                 | 79,794                    |                |                   |                 |             |                           |                |
| SEBASTIAN                     | P          | 10/01/2022        | 559,484      | 9,162,871                 | 4,160,942                 | 955,903        | 0                 | 0               | 0           | 18,482,914                | 604,649        |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | Receivables  |                           | Equity:                   |                           | Fixed Inc: |           | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|---|------------|-------------------|--------------|---------------------------|---------------------------|---------------------------|------------|-----------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|   |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic | International<br>Domestic |            |           |                |                   |                 |             |                           |                |
|   |            |                   | 37,489       | 1,743,415                 | 5,128                     |                           |            |           |                |                   |                 |             |                           |                |
| SEBRING   | F          | 10/01/2022        | 476,432      | 5,641,586                 | 4,316,143                 | 1,482,972                 | 0          | 0         | 22,557         | 13,680,608        |                 | 0           |                           |                |
|   |            |                   | 52,359       | 2,506,617                 | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SEBRING   | P          | 10/01/2022        | 346,071      | 8,504,781                 | 6,509,868                 | 1,305,450                 | 0          | 0         | 19,489         | 19,205,657        |                 | 764,362     |                           |                |
|   |            |                   | 788,631      | 5,313,513                 | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SEMINOLE  | F          | 10/01/2022        | 1,199,543    | 22,983,279                | 5,070,813                 | 3,941,669                 | 0          | 0         | 179,265        | 39,118,183        |                 | 0           |                           |                |
|   |            |                   | 0            | 402,658,999               | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SOUTH BROWARD HOSPITAL  | G          | 05/01/2022        | 3,937,566    | 88,167,255                | 271,349,708               | 0                         | 89,879,241 | 0         | 0              | 855,992,769       |                 | 0           |                           |                |
|   |            |                   | 44,433       | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SOUTH MIAMI [GP]  | G          | 10/01/2022        | 328,148      | 12,182,986                | 4,470,109                 | 3,815,105                 | 0          | 1,738     | 25,457         | 20,817,062        |                 | 204,577     |                           |                |
|   |            |                   | 139,612      | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SOUTH MIAMI [GP]  | P          | 10/01/2022        | 445,955      | 16,556,728                | 6,074,895                 | 5,184,744                 | 0          | 2,362     | 34,596         | 28,369,700        |                 | 752,280     |                           |                |
|   |            |                   | 165,612      | 946,420                   | 74,301                    |                           |            |           |                |                   |                 |             |                           |                |
| SOUTH PASADENA  | F          | 10/01/2022        | 344,959      | 2,888,071                 | 1,598,380                 | 963,932                   | 0          | 0         | 37,384         | 6,944,291         |                 | 0           |                           |                |
|   |            |                   | 271,042      | 8,620,090                 | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SOUTH WALTON FCD  | F          | 10/01/2022        | 1,595,669    | 30,059,663                | 14,368,169                | 11,264,364                | 0          | 0         | 42,095         | 66,136,902        |                 | 646,652     |                           |                |
|   |            |                   | 0            | 11,021,526                | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| Southeast Volusia County Hospital<br>District (was Bert Fish) | G          | 01/01/2023        | 563,613      | 12,520,330                | 16,042,386                | 0                         | 1,004,431  | 0         | 0              | 41,152,286        |                 | 0           |                           |                |
|   |            |                   | 0            | 9,554,126                 | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SOUTHERN MANATEE FCD  | F          | 10/01/2022        | 565,333      | 20,465,050                | 16,620,787                | 9,327,992                 | 0          | 0         | 0              | 56,533,288        |                 | 2,998,092   |                           |                |
|   |            |                   | 0            | 629,379                   | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| SOUTHERN MANATEE FCD  | G          | 10/01/2022        | 37,241       | 1,348,135                 | 1,094,895                 | 614,482                   | 0          | 0         | 0              | 3,724,132         |                 | 146,870     |                           |                |
|   |            |                   | 6,434        | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| STARKE  | F          | 10/01/2022        | 395,093      | 3,061,519                 | 892,114                   | 0                         | 0          | 0         | 29,375         | 4,325,785         |                 | 0           |                           |                |
|   |            |                   | 14,105       | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| STARKE  | G          | 10/01/2022        | 571,457      | 7,279,389                 | 2,191,066                 | 0                         | 0          | 0         | 26,595         | 10,029,422        |                 | 58,581      |                           |                |
|   |            |                   | 977          | 0                         | 0                         |                           |            |           |                |                   |                 |             |                           |                |
| STARKE  | P          | 10/01/2022        | 371,489      | 0                         | 1,674,757                 | 0                         | 0          | 2,467,092 | 15,756         | 4,498,559         |                 | 128,123     |                           |                |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                   |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                   |            |                   | -43,541      | 8,141,479                 | 0                         |                |                   |                 |             |                           |                |
| SUNRISE           | F          | 10/01/2022        | 2,662,916    | 36,414,563                | 17,773,860                | 29,488,363     | 60,536,208        | 0               | 0           | 154,973,848               | 9,249,726      |
|                   |            |                   | 154,446      | 33,113,365                | 0                         |                |                   |                 |             |                           |                |
| SUNRISE           | G          | 10/01/2022        | 2,978,248    | 119,640,991               | 42,993,345                | 45,284,588     | 0                 | 0               | 174,825     | 243,990,158               | 11,193,106     |
|                   |            |                   | 3,583,714    | 17,419,191                | 0                         |                |                   |                 |             |                           |                |
| SUNRISE           | P          | 10/01/2022        | 10,186,470   | 85,301,998                | 46,422,392                | 21,223,978     | 0                 | 0               | 1,099,438   | 183,038,305               | 15,095,231     |
|                   |            |                   | 25,268       | 0                         | 0                         |                |                   |                 |             |                           |                |
| SURFSIDE [GP]     | G          | 10/01/2022        | 68,219       | 5,697,171                 | 2,683,091                 | 1,247,958      | 0                 | 897,887         | 78,877      | 10,540,717                | 449,277        |
|                   |            |                   | 43,958       | 0                         | 0                         |                |                   |                 |             |                           |                |
| SURFSIDE [GP]     | P          | 10/01/2022        | 118,679      | 9,809,941                 | 4,667,722                 | 2,272,367      | 0                 | 1,562,038       | 136,873     | 18,337,832                | 59,111         |
|                   |            |                   | 217,755      | 277,550                   | 0                         |                |                   |                 |             |                           |                |
| SWEETWATER        | P          | 10/01/2022        | 775,420      | 10,373,000                | 5,277,136                 | 0              | 0                 | 0               | 32,074      | 16,888,787                | 0              |
|                   |            |                   | 773,000      | 18,698,000                | 0                         |                |                   |                 |             |                           |                |
| TALLAHASSEE [GPF] | F          | 10/01/2022        | 2,389,000    | 83,356,000                | 30,675,000                | 43,605,000     | 82,100,000        | 0               | 0           | 261,596,000               | 0              |
|                   |            |                   | 2,395,000    | 96,332,000                | 0                         |                |                   |                 |             |                           |                |
| TALLAHASSEE [GPF] | G          | 10/01/2022        | 12,636,000   | 429,438,000               | 158,036,000               | 224,644,000    | 422,970,000       | 0               | 0           | 1,346,451,000             | 0              |
|                   |            |                   | 1,349,000    | 27,896,000                | 0                         |                |                   |                 |             |                           |                |
| TALLAHASSEE [GPF] | P          | 10/01/2022        | 4,011,000    | 124,358,000               | 45,764,000                | 65,053,000     | 122,485,000       | 0               | 0           | 390,916,000               | 0              |
|                   |            |                   | 595          | 0                         | 0                         |                |                   |                 |             |                           |                |
| TAMARAC           | F          | 10/01/2022        | 8,066,099    | 93,894,970                | 27,341,109                | 0              | 0                 | 0               | 141,286     | 129,161,487               | 315,356        |
|                   |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| TAMARAC           | G          | 10/01/2022        | 2,864,831    | 42,862,678                | 11,748,380                | 0              | 0                 | 0               | 31,950      | 57,443,939                | 369,628        |
|                   |            |                   | 12,500       | 0                         | 0                         |                |                   |                 |             |                           |                |
| TAMARAC           | P          | 10/01/2022        | 606,136      | 3,700,253                 | 0                         | 0              | 1,687,670         | 0               | 0           | 6,006,559                 | 0              |
|                   |            |                   | 0            | 10,819,501                | 0                         |                |                   |                 |             |                           |                |
| TAMARAC - ELECTED | G          | 10/01/2022        | 640,418      | 23,175,498                | 18,822,089                | 10,563,418     | 0                 | 0               | 16,336      | 64,004,588                | 0              |
|                   |            |                   | 256,907      | 0                         | 0                         |                |                   |                 |             |                           |                |
| TAMPA             | G          | 10/01/2022        | 423,159      | 408,188,542               | 169,145,010               | 121,943,515    | 0                 | 0               | 4,236,623   | 695,720,510               | 10,424,355     |
|                   |            |                   | 5,001,757    | 0                         | 0                         |                |                   |                 |             |                           |                |
| TAMPA             | PF         | 10/01/2022        | 29,408,284   | 845,248,183               | 153,800,792               | 68,270,519     | 0                 | 58,334,463      | 6,235,824   | 1,153,828,174             | 42,201,048     |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | Receivables          | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-------------------------------|------------|-------------------|----------------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                               |            |                   | Cash & Equiv         | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| TAMPA PF (STAFF)              | G          | 10/01/2021        | 10,110<br>50,449     | 0<br>1,331,597            | 0<br>197,648              | 115,149        | 0                 | 63,633          | 0           | 1,768,586                 | 36,679         |
| TARPON SPRINGS                | F          | 10/01/2022        | 49,781<br>1,084,900  | 43,600<br>18,284,271      | 291,099<br>6,650,534      | 4,205,263      | 0                 | 0               | 104,288     | 30,505,160                | 866,267        |
| TARPON SPRINGS                | P          | 10/01/2022        | 365,096<br>404,731   | 3,123,690<br>13,879,227   | 0<br>10,436,879           | 0              | 0                 | 0               | 55,277      | 28,154,346                | 836,866        |
| TAVARES                       | F          | 10/01/2022        | 11,367<br>407,321    | 1,427,837<br>3,938,497    | 0<br>3,306,803            | 816,196        | 0                 | 0               | 123,161     | 9,784,860                 | 72,837         |
| TAVARES                       | P          | 10/01/2022        | 172,554<br>106,495   | 2,179,924<br>5,602,249    | 0<br>5,280,829            | 1,264,083      | 0                 | 0               | 58,794      | 14,547,340                | 395,784        |
| TEMPLE TERRACE                | F          | 10/01/2022        | 48,172<br>904,560    | 5,469,705<br>12,025,446   | 715,305<br>6,557,653      | 8,001,422      | 0                 | 0               | 4,719       | 33,717,544                | 1,081,092      |
| TEMPLE TERRACE                | P          | 10/01/2022        | 50,581<br>872,243    | 4,766,909<br>12,351,648   | 1,242,457<br>6,037,741    | 7,229,746      | 0                 | 0               | 68,220      | 32,483,105                | 248,904        |
| TEQUESTA                      | G          | 10/01/2022        | 43,819<br>279,505    | 0<br>4,538,812            | 0<br>1,834,628            | 1,068,096      | 0                 | 0               | 22,406      | 7,742,454                 | 0              |
| TEQUESTA [PF]                 | F          | 10/01/2022        | 414,642<br>185,583   | 1,662,350<br>6,787,551    | 429,631<br>2,479,091      | 1,891,596      | 0                 | 0               | 104,796     | 13,745,648                | 647,853        |
| TEQUESTA [PF]                 | P          | 10/01/2022        | 99,954<br>90,581     | 810,655<br>3,309,995      | 209,513<br>1,208,945      | 922,449        | 0                 | 0               | 8,750       | 6,643,342                 | 0              |
| TITUSVILLE                    | G          | 10/01/2022        | 79,705<br>846,837    | 6,209,259<br>34,557,159   | 0<br>9,967,968            | 8,778,340      | 0                 | 0               | 4,425       | 60,434,843                | 722,656        |
| TITUSVILLE                    | PF         | 10/01/2022        | 418,650<br>1,452,835 | 9,878,457<br>27,750,121   | 0<br>16,051,030           | 7,804,640      | 0                 | 0               | 73,063      | 63,282,670                | 337,865        |
| TRI-COUNTY TRANSIT (ATU-1596) | G          | 10/01/2022        | 262,262<br>1,644,362 | 23,303,499<br>78,791,603  | 0<br>35,191,596           | 16,212,036     | 0                 | 699,050         | 272,264     | 155,832,144               | 2,315,706      |
| UMATILLA                      | P          | 10/01/2022        | 5,094<br>23,097      | 390,349<br>836,132        | 0<br>679,069              | 381,110        | 0                 | 0               | 0           | 2,314,851                 | 0              |
| VALPARAISO                    | PF         | 10/01/2021        | 7,608<br>27,755      | 808,866<br>1,554,291      | 0<br>1,241,054            | 333,062        | 0                 | 0               | 212,447     | 3,760,189                 | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|-----------------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                             |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                             |            |                   | 138,949      | 3,705,459                 | 1,133,066                 |                |                   |                 |             |                           |                |
| VENICE                      | F          | 10/01/2022        | 843,926      | 12,577,736                | 6,552,866                 | 3,795,742      | 0                 | 0               | 26,909      | 28,720,835                | 0              |
|                             |            |                   | 113,795      | 5,385,893                 | 0                         |                |                   |                 |             |                           |                |
| VENICE                      | P          | 10/01/2022        | 1,058,860    | 17,178,483                | 8,954,997                 | 4,848,424      | 0                 | 0               | 1,188       | 37,539,264                | 67,344         |
|                             |            |                   | 7,585        | 625,340                   | 271,738                   |                |                   |                 |             |                           |                |
| VERO BEACH                  | F          | 10/01/2022        | 645,387      | 2,596,000                 | 1,279,984                 | 1,081,140      | 0                 | 0               | 7,314       | 6,499,860                 | 0              |
|                             |            |                   | 0            | 8,510,543                 | 0                         |                |                   |                 |             |                           |                |
| VERO BEACH                  | G          | 10/01/2022        | 0            | 41,434,382                | 35,591,910                | 4,263,361      | 0                 | 0               | 0           | 89,800,196                | 0              |
|                             |            |                   | 104,497      | 6,749,420                 | 0                         |                |                   |                 |             |                           |                |
| VERO BEACH                  | P          | 10/01/2022        | 964,142      | 18,782,314                | 11,203,913                | 7,308,900      | 0                 | 0               | 111,436     | 45,001,750                | 892,614        |
|                             |            |                   | 50,723       | 0                         | 0                         |                |                   |                 |             |                           |                |
| VILLAGE OF NORTH PALM BEACH | G          | 10/01/2022        | 270,984      | 9,860,601                 | 6,107,621                 | 0              | 0                 | 3,619           | 26,260      | 16,267,288                | 0              |
|                             |            |                   | 41,770       | 2,749,262                 | 219,178                   |                |                   |                 |             |                           |                |
| VILLAGE OF NORTH PALM BEACH | PF         | 10/01/2022        | 880,688      | 14,832,903                | 7,581,024                 | 3,797,505      | 0                 | 0               | 34,503      | 30,067,827                | 852,332        |
|                             |            |                   | 22,812       | 495,320                   | 0                         |                |                   |                 |             |                           |                |
| VILLAGE OF PALM SPRINGS     | G          | 10/01/2022        | 2,606,757    | 15,142,805                | 7,277,408                 | 3,571,124      | 0                 | 0               | 0           | 29,116,226                | 0              |
|                             |            |                   | 17,723       | 0                         | 0                         |                |                   |                 |             |                           |                |
| VILLAGE OF PALM SPRINGS     | PF         | 10/01/2022        | 1,063,207    | 21,747,094                | 7,443,014                 | 5,136,799      | 0                 | 0               | 0           | 35,407,837                | 631,346        |
|                             |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| VOLUSIA COUNTY (VOL)        | F          | 10/01/2021        | 3,843,588    | 1,838,308                 | 0                         | 0              | 0                 | 0               | 0           | 5,681,896                 | 0              |
|                             |            |                   | 0            | 3,392,395                 | 0                         |                |                   |                 |             |                           |                |
| WAUCHULA                    | GP         | 10/01/2022        | 200,734      | 7,266,551                 | 5,901,564                 | 3,312,102      | 0                 | 0               | 0           | 20,073,346                | 0              |
|                             |            |                   | 35,555       | 3,187,918                 | 44,052                    |                |                   |                 |             |                           |                |
| WEST MANATEE FCD            | F          | 10/01/2022        | 435,777      | 10,216,872                | 7,381,793                 | 2,600,015      | 0                 | 0               | 478,107     | 23,423,875                | 0              |
|                             |            |                   | 40,101       | 0                         | 0                         |                |                   |                 |             |                           |                |
| WEST MELBOURNE              | P          | 10/01/2022        | 135,363      | 9,875,643                 | 4,816,833                 | 2,182,591      | 1,028,906         | 0               | 16,531      | 18,062,906                | 214,895        |
|                             |            |                   | 2,238,342    | 27,066,635                | 10,773,703                |                |                   |                 |             |                           |                |
| WEST PALM BEACH             | F          | 09/30/2022        | 2,229,432    | 116,301,118               | 55,408,397                | 41,391,891     | 0                 | -162,872        | 10,750,000  | 244,496,646               | 79,765,898     |
|                             |            |                   | 734,041      | 0                         | 0                         |                |                   |                 |             |                           |                |
| WEST PALM BEACH             | G          | 09/30/2022        | 288,330      | 22,869,308                | 9,846,495                 | 3,885,759      | 3,839,886         | -241,215        | 2,441,305   | 38,781,299                | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | Receivables  | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|---------------------|------------|-------------------|--------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|                     |            |                   | Cash & Equiv | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
|                     |            |                   | 6,054,933    | 66,403,701                | 0                         |                |                   |                 |             |                           |                |
| WEST PALM BEACH     | P          | 09/30/2022        | 12,634,151   | 222,864,531               | 32,296,013                | 86,144,009     | 0                 | 0               | 1,104,695   | 425,292,643               | 70,388,674     |
|                     |            |                   | 11,208       | 784,118                   | 0                         |                |                   |                 |             |                           |                |
| WILLISTON           | G          | 10/01/2022        | 46,397       | 1,679,589                 | 1,364,087                 | 765,559        | 0                 | 0               | 0           | 4,650,958                 | 0              |
|                     |            |                   | 13,071       | 454,921                   | 0                         |                |                   |                 |             |                           |                |
| WILLISTON           | P          | 10/01/2022        | 26,918       | 974,445                   | 791,401                   | 444,153        | 0                 | 0               | 1,246       | 2,703,663                 | 0              |
|                     |            |                   | 5,026        | 0                         | 0                         |                |                   |                 |             |                           |                |
| WILTON MANORS (VOL) | F          | 10/01/2022        | 133          | 0                         | 0                         | 0              | 0                 | 1,737,475       | 376,422     | 1,366,212                 | 0              |
|                     |            |                   | 22,495       | 0                         | 0                         |                |                   |                 |             |                           |                |
| WILTON MANORS [GP]  | G          | 10/01/2022        | 1,290,167    | 7,983,223                 | 2,702,615                 | 0              | 0                 | 0               | 6,679       | 11,991,821                | 148,212        |
|                     |            |                   | 28,490       | 0                         | 0                         |                |                   |                 |             |                           |                |
| WILTON MANORS [GP]  | P          | 10/01/2022        | 1,633,968    | 10,110,581                | 3,422,803                 | 0              | 0                 | 0               | 8,458       | 15,187,384                | 0              |
|                     |            |                   | 419,210      | 3,281,464                 | 0                         |                |                   |                 |             |                           |                |
| WINTER GARDEN       | G          | 10/01/2022        | 692,372      | 17,399,731                | 6,624,275                 | 3,161,450      | 0                 | 0               | 340,321     | 31,238,181                | 23,401         |
|                     |            |                   | 362,954      | 6,256,621                 | 0                         |                |                   |                 |             |                           |                |
| WINTER GARDEN       | PF         | 10/01/2022        | 1,606,851    | 26,176,921                | 9,662,663                 | 6,396,650      | 0                 | 0               | 32,879      | 50,429,781                | 413,300        |
|                     |            |                   | 56,802       | 4,080,737                 | 321,341                   |                |                   |                 |             |                           |                |
| WINTER HAVEN        | F          | 10/01/2022        | 1,700,440    | 15,718,575                | 9,282,116                 | 5,130,344      | 0                 | 0               | 725,490     | 35,564,865                | 739,384        |
|                     |            |                   | 61,688       | 9,158,720                 | 3,395,365                 |                |                   |                 |             |                           |                |
| WINTER HAVEN        | G          | 10/01/2022        | 2,382,649    | 32,955,360                | 8,972,360                 | 11,072,283     | 0                 | 0               | 180,767     | 67,817,658                | 1,946,125      |
|                     |            |                   | 98,546       | 4,743,624                 | 0                         |                |                   |                 |             |                           |                |
| WINTER HAVEN        | P          | 10/01/2022        | 966,475      | 15,112,807                | 9,868,063                 | 2,629,650      | 0                 | 0               | 8,357       | 33,410,808                | 318,966        |
|                     |            |                   | 0            | 0                         | 0                         |                |                   |                 |             |                           |                |
| WINTER PARK         | F          | 10/01/2022        | 2,548,101    | 36,489,599                | 13,994,474                | 8,224,691      | 0                 | 26,982          | 0           | 61,283,847                | 2,029,525      |
|                     |            |                   | 16,324       | 0                         | 0                         |                |                   |                 |             |                           |                |
| WINTER PARK         | P          | 10/01/2022        | 1,577,624    | 35,943,311                | 5                         | 8,528,848      | 0                 | 12,866,386      | 8,176       | 58,924,322                | 785,032        |
|                     |            |                   | 732,000      | 0                         | 0                         |                |                   |                 |             |                           |                |
| WINTER SPRINGS      | GPF        | 10/01/2022        | 152,435      | 39,392,255                | 13,823,187                | 6,430,611      | 0                 | 1,327,809       | 47,620      | 61,810,677                | 0              |

**APPENDIX C - Market Value of Assets - 9/30/2023**

| City or District                                      | TYP<br>SYS | Valuation<br>Date | Receivables   | Equity:                   | Fixed Inc:                | Real<br>Estate | Altern.<br>Invest | Other<br>Assets | Liabilities | Total<br>Market<br>Assets | DROP<br>Amount |
|---|------------|-------------------|---------------|---------------------------|---------------------------|----------------|-------------------|-----------------|-------------|---------------------------|----------------|
|   |            |                   | Cash & Equiv  | International<br>Domestic | International<br>Domestic |                |                   |                 |             |                           |                |
| <i>Municipalities and<br/>Special Districts:</i>      |            |                   | 254,051,791   | 4,439,562,957             | 308,053,899               |                |                   |                 |             |                           |                |
|   | 483        |                   | 1,116,586,650 | 21,879,218,572            | 9,316,061,604             | 5,524,400,004  | 2,542,661,320     | 637,771,551     | 302,864,958 | 45,715,503,390            | 2,120,068,913  |
| <i>School Board Early<br/>Retirement<br/>Programs</i> |            |                   | 11,348        | 7,481,710                 | 0                         |                |                   |                 |             |                           |                |
|   | 6          |                   | 6,689,126     | 21,048,437                | 25,115,091                | 0              | 490,008           | 191,042         | 58,632      | 60,968,130                | 0              |
| <b>Grand Totals:</b>                                  | 489        |                   | 1,123,275,776 | 21,900,267,009            | 9,341,176,695             | 5,524,400,004  | 2,543,151,328     | 637,962,593     | 302,923,590 | 45,776,471,520            | 2,120,068,913  |

## 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:<br>* G = General Employees only<br>* P = Police Officers only<br>* F = Firefighters only<br>* PF = Police Officers and Firefighters only<br>* GPF = General Employees, Police Officers and Firefighters<br>* GP = General Employees and Police Officers only<br>* GF = General Employees and Firefighters only<br>* GS = General and Sanitation Employees only<br>* HIS = Health Insurance Subsidy<br>* LG = Lifeguards<br>* CO = Correctional Officers only<br>* 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 inactives. If assets are equal to or greater than the liability, "100 percent" (funded) is shown under heading "Inact."   |
| Contr                                | Total assets <u>less</u> the liability for the inactives <i>divided</i> by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading.<br><br>The formula for determining the percent is:<br><br>$\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$ |
| Actvs                                | The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:<br><br>$\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$  |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| ALACHUA COUNTY LIBRARY      | G          | 10/01/2022        | N   | None           | 27,659,517                   | 31,368,939                    | 0                              | 4,700,699                   | 36,069,638 | 76.7%            | 88.2%                              | 0.0%                               | 0.0%                               |
| 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 SCHOOL BOARD | ERP        | 07/01/2022        | N   | None           | 5,123,839                    | 6,879,676                     | 0                              | 0                           | 6,879,676  | 74.5%            | 74.5%                              | 0.0%                               | 0.0%                               |
| ALACHUA COUNTY SCHOOL BOARD | ERP        | 07/01/2021        | N   | None           | 5,580,082                    | 7,074,990                     | 0                              | 0                           | 7,074,990  | 78.9%            | 78.9%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| ALTAMONTE SPRINGS           | G          | 10/01/2022        | N   | None           | 37,485,513                   | 12,001,715                    | 309,549                        | 14,629,472                  | 26,940,736 | 139.1%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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           | P          | 10/01/2022        | N   | None           | 33,567,936                   | 16,047,618                    | 508,051                        | 18,167,955                  | 34,723,624 | 96.7%            | 100.0%                             | 100.0%                             | 93.6%                              |
| 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%                             |
| APOPKA                      | F          | 10/01/2022        | N   | None           | 46,932,329                   | 32,707,889                    | 5,562,921                      | 15,864,887                  | 54,135,697 | 86.7%            | 100.0%                             | 100.0%                             | 54.6%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| APOPKA           | F          | 10/01/2019        | N   | None           | 44,394,241                   | 29,081,347                    | 4,366,461                      | 10,483,522                  | 43,931,330 | 101.1%           | 100.0%                             | 100.0%                             | 100.0%                             |
| APOPKA           | F          | 10/01/2018        | N   | None           | 42,511,628                   | 27,013,310                    | 4,021,358                      | 9,189,687                   | 40,224,355 | 105.7%           | 100.0%                             | 100.0%                             | 100.0%                             |
| APOPKA           | G          | 10/01/2022        | N   | None           | 56,273,788                   | 45,098,404                    | 4,059,648                      | 12,763,564                  | 61,921,616 | 90.9%            | 100.0%                             | 100.0%                             | 55.8%                              |
| 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           | P          | 10/01/2022        | N   | None           | 62,435,779                   | 47,499,995                    | 4,168,598                      | 19,369,266                  | 71,037,859 | 87.9%            | 100.0%                             | 100.0%                             | 55.6%                              |
| 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%                             |
| ARCADIA          | G          | 01/01/2023        | N   | None           | 4,428,351                    | 2,248,715                     | 0                              | 1,577,210                   | 3,825,925  | 115.7%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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          | PF         | 10/01/2022        | N   | None           | 9,758,320                    | 9,936,971                     | 408,408                        | 1,467,697                   | 11,813,076 | 82.6%            | 98.2%                              | 0.0%                               | 0.0%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| ATLANTIC BEACH   | G          | 10/01/2022        | N   | None           | 22,047,291                   | 18,423,652                    | 964,994                        | 4,436,848                   | 23,825,494 | 92.5%            | 100.0%                             | 100.0%                             | 59.9%                              |
| 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%                             |
| 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   | P          | 10/01/2022        | N   | None           | 14,344,281                   | 7,135,062                     | 1,240,068                      | 6,670,952                   | 15,046,082 | 95.3%            | 100.0%                             | 100.0%                             | 89.5%                              |
| 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%                              |
| 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%                             |
| AUBURNDALE       | F          | 10/01/2022        | N   | After          | 8,028,188                    | 7,934,274                     | 582,499                        | 1,259,009                   | 9,775,782  | 82.1%            | 100.0%                             | 16.1%                              | 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       | G          | 10/01/2022        | N   | None           | 21,581,298                   | 19,234,049                    | 400,245                        | 6,673,031                   | 26,307,325 | 82.0%            | 100.0%                             | 100.0%                             | 29.2%                              |
| 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       | P          | 10/01/2022        | N   | After          | 14,244,219                   | 11,495,882                    | 617,992                        | 4,605,757                   | 16,719,631 | 85.2%            | 100.0%                             | 100.0%                             | 46.3%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| 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%                              |
| AVENTURA            | P          | 10/01/2022        | N   | None           | 55,535,663                   | 39,663,003                    | 6,948,461                      | 23,559,760                  | 70,171,224 | 79.1%            | 100.0%                             | 100.0%                             | 37.9%                              |
| 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          | 10/01/2022        | N   | None           | 7,060,524                    | 5,363,194                     | 419,028                        | 1,771,595                   | 7,553,817  | 93.5%            | 100.0%                             | 100.0%                             | 72.2%                              |
| 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           | P          | 10/01/2022        | N   | None           | 5,629,379                    | 7,182,789                     | 0                              | 0                           | 7,182,789  | 78.4%            | 78.4%                              | 0.0%                               | 0.0%                               |
| 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%                             |
| BAL HARBOUR VILLAGE | G          | 10/01/2022        | N   | None           | 16,735,768                   | 17,165,782                    | 955,793                        | 4,647,745                   | 22,769,320 | 73.5%            | 97.5%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| BAL HARBOUR VILLAGE | P          | 10/01/2022        | N   | None           | 28,194,738                   | 26,480,589                    | 1,579,199                      | 5,857,727                   | 33,917,515 | 83.1%            | 100.0%                             | 100.0%                             | 2.3%                               |
| 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%                              |
| 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%                               |
| BARTOW              | F          | 10/01/2022        | N   | None           | 11,555,735                   | 7,327,151                     | 280,708                        | 6,053,161                   | 13,661,020 | 84.6%            | 100.0%                             | 100.0%                             | 65.2%                              |
| 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              | G          | 10/01/2022        | N   | None           | 33,087,333                   | 28,420,355                    | 2,535,514                      | 10,216,135                  | 41,172,004 | 80.4%            | 100.0%                             | 100.0%                             | 20.9%                              |
| 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              | P          | 10/01/2022        | N   | None           | 20,167,084                   | 21,484,102                    | 400,211                        | 2,776,234                   | 24,660,547 | 81.8%            | 93.9%                              | 0.0%                               | 0.0%                               |
| 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%                              |
| BAY HARBOR ISLANDS  | G          | 10/01/2022        | N   | None           | 9,519,267                    | 3,613,530                     | 1,384,677                      | 4,905,855                   | 9,904,062  | 96.1%            | 100.0%                             | 100.0%                             | 92.2%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| 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    | P          | 10/01/2022        | N   | None           | 13,048,796                   | 4,572,374                     | 1,279,666                      | 6,707,573                   | 12,559,613  | 103.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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 MEDICAL CENTER    | G          | 01/01/2023        | N   | None           | 94,516,330                   | 114,970,209                   | 0                              | 0                           | 114,970,209 | 82.2%            | 82.2%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| BELLE GLADE           | G          | 10/01/2022        | N   | None           | 20,476,906                   | 10,387,000                    | 1,387,586                      | 5,969,393                   | 17,743,979  | 115.4%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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 (RETIRED) | PF         | 10/01/2022        | N   | None           | 6,025,982                    | 2,736,817                     | 0                              | 0                           | 2,736,817   | 220.2%           | 100.0%                             | 0.0%                               | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| BELLE GLADE (RETIRED) | PF         | 10/01/2018        | N   | After          | 6,191,418                    | 3,411,739                     | 0                              | 0                           | 3,411,739   | 181.5%           | 100.0%                             | 0.0%                               | 100.0%                             |
| BELLE GLADE HOUSING   | G          | 10/01/2018        | N   | None           | 2,479,352                    | 451,149                       | 0                              | 1,483,767                   | 1,934,916   | 128.1%           | 100.0%                             | 0.0%                               | 100.0%                             |
| BELLEAIR              | P          | 10/01/2022        | N   | After          | 4,472,554                    | 3,944,478                     | 309,667                        | 1,405,413                   | 5,659,558   | 79.0%            | 100.0%                             | 100.0%                             | 15.5%                              |
| 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%                              |
| BELLEVIEW             | P          | 10/01/2022        | N   | None           | 4,169,596                    | 3,963,324                     | 126,058                        | 389,406                     | 4,478,788   | 93.1%            | 100.0%                             | 100.0%                             | 20.6%                              |
| 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%                             |
| BOCA GRANDE FCD       | F          | 10/01/2022        | N   | After          | 13,412,186                   | 2,894,917                     | 463,836                        | 11,215,177                  | 14,573,930  | 92.0%            | 100.0%                             | 100.0%                             | 89.6%                              |
| 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 RATON            | G          | 10/01/2022        | N   | After          | 214,322,399                  | 197,392,357                   | 19,489,822                     | 33,125,236                  | 250,007,415 | 85.7%            | 100.0%                             | 86.9%                              | 0.0%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| BOCA RATON           | PF         | 10/01/2022        | N   | None           | 449,147,427                  | 481,570,051                   | 34,590,674                     | 102,798,684                 | 618,959,409 | 72.6%            | 93.3%                              | 0.0%                               | 0.0%                               |
| 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%                              |
| 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 EXECUTIVE | G          | 10/01/2022        | N   | After          | 54,779,184                   | 60,862,820                    | 5,213,816                      | 8,534,548                   | 74,611,184  | 73.4%            | 90.0%                              | 0.0%                               | 0.0%                               |
| 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 HOUSING   | G          | 10/01/2021        | N   | None           | 4,022,056                    | 1,394,010                     | 301,158                        | 578,878                     | 2,274,046   | 176.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| BONITA SPRINGS FCD   | F          | 10/01/2022        | N   | None           | 84,398,749                   | 65,134,508                    | 6,343,772                      | 33,722,252                  | 105,200,532 | 80.2%            | 100.0%                             | 100.0%                             | 38.3%                              |
| 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   | G          | 10/01/2022        | N   | None           | 4,127,545                    | 2,473,814                     | 600,485                        | 2,129,682                   | 5,203,981   | 79.3%            | 100.0%                             | 100.0%                             | 49.5%                              |
| 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          | 10/01/2022        | N   | None           | 138,792,289                  | 134,149,302                   | 12,247,651                     | 41,127,010                  | 187,523,963 | 74.0%            | 100.0%                             | 37.9%                              | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| 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    | G          | 10/01/2022        | N   | After          | 194,946,454                  | 170,669,232                   | 10,636,411                     | 34,775,599                  | 216,081,242 | 90.2%            | 100.0%                             | 100.0%                             | 39.2%                              |
| BOYNTON BEACH    | G          | 10/01/2021        | N   | After          | 229,173,283                  | 161,158,578                   | 11,505,959                     | 37,799,032                  | 210,463,569 | 108.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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    | P          | 10/01/2022        | N   | None           | 113,761,786                  | 136,725,763                   | 6,540,928                      | 31,618,189                  | 174,884,880 | 65.0%            | 83.2%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| BRADENTON        | F          | 10/01/2022        | N   | None           | 63,002,434                   | 49,035,694                    | 4,428,043                      | 17,302,939                  | 70,766,676  | 89.0%            | 100.0%                             | 100.0%                             | 55.1%                              |
| 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        | P          | 10/01/2022        | N   | After          | 79,389,128                   | 71,623,249                    | 4,006,907                      | 17,020,554                  | 92,650,710  | 85.7%            | 100.0%                             | 100.0%                             | 22.1%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| BROOKSVILLE      | F          | 10/01/2022        | N   | None           | 7,216,821                    | 6,057,514                     | 186,557                        | 1,633,121                   | 7,877,192   | 91.6%            | 100.0%                             | 100.0%                             | 59.6%                              |
| 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%                             |
| 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      | P          | 10/01/2022        | N   | After          | 325,323                      | 335,813                       | 0                              | 0                           | 335,813     | 96.9%            | 96.9%                              | 0.0%                               | 0.0%                               |
| 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%                             |
| BUSHNELL         | G          | 10/01/2022        | N   | After          | 4,103,872                    | 2,214,603                     | 0                              | 1,328,747                   | 3,543,350   | 115.8%           | 100.0%                             | 0.0%                               | 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%                             |
| CAPE CORAL       | F          | 10/01/2022        | N   | After          | 223,314,579                  | 205,454,736                   | 16,330,931                     | 65,628,182                  | 287,413,849 | 77.7%            | 100.0%                             | 100.0%                             | 2.3%                               |
| 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       | G          | 10/01/2022        | N   | After          | 368,276,671                  | 325,333,660                   | 36,791,825                     | 74,199,135                  | 436,324,620 | 84.4%            | 100.0%                             | 100.0%                             | 8.3%                               |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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       | P          | 10/01/2022        | N   | None           | 218,081,849                  | 195,060,854                   | 15,059,583                     | 62,543,432                  | 272,663,869   | 80.0%            | 100.0%                             | 100.0%                             | 12.7%                              |
| 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%                              |
| CASSELBERRY      | PF         | 10/01/2022        | N   | After          | 33,208,906                   | 13,106,140                    | 949,636                        | 18,643,971                  | 32,699,747    | 101.6%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| 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          | 10/01/2022        | N   | None           | 2,912,716                    | 1,517,157                     | 0                              | 0                           | 1,517,157     | 192.0%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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       | GPF        | 01/01/2023        | N   | None           | 1,110,433,307                | 772,904,168                   | 66,164,180                     | 204,770,122                 | 1,043,838,470 | 106.4%           | 100.0%                             | 100.0%                             | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| CLERMONT           | F          | 10/01/2022        | N   | None           | 25,996,314                   | 3,862,923                     | 0                              | 20,242,661                  | 24,105,584  | 107.8%           | 100.0%                             | 0.0%                               | 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%                             |
| 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          | F          | 10/01/2022        | N   | None           | 117,956                      | 112                           | 0                              | 1,395                       | 1,507       | 7827.2%          | 100.0%                             | 0.0%                               | 100.0%                             |
| CLEWISTON          | G          | 10/01/2022        | N   | None           | 11,639,637                   | 11,321,938                    | 0                              | 2,785,488                   | 14,107,426  | 82.5%            | 100.0%                             | 0.0%                               | 11.4%                              |
| 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%                              |
| COCOA              | F          | 10/01/2022        | N   | None           | 22,786,993                   | 25,513,148                    | 1,471,884                      | 3,643,072                   | 30,628,104  | 74.4%            | 89.3%                              | 0.0%                               | 0.0%                               |
| 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              | G          | 10/01/2022        | N   | None           | 12,883,725                   | 14,550,795                    | 0                              | 0                           | 14,550,795  | 88.5%            | 88.5%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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            | P          | 10/01/2022        | N   | None           | 32,637,392                   | 26,441,513                    | 1,921,858                      | 9,021,899                   | 37,385,270 | 87.3%            | 100.0%                             | 100.0%                             | 47.4%                              |
| 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%                             |
| 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 BEACH      | F          | 10/01/2022        | N   | None           | 15,537,049                   | 12,232,014                    | 858,488                        | 5,252,961                   | 18,343,463 | 84.7%            | 100.0%                             | 100.0%                             | 46.6%                              |
| 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      | G          | 10/01/2022        | N   | None           | 27,226,970                   | 19,299,529                    | 2,281,187                      | 8,086,287                   | 29,667,003 | 91.8%            | 100.0%                             | 100.0%                             | 69.8%                              |
| 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      | P          | 10/01/2022        | N   | None           | 15,643,463                   | 14,982,249                    | 818,953                        | 3,591,643                   | 19,392,845 | 80.7%            | 100.0%                             | 80.7%                              | 0.0%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| COOPER CITY              | F          | 10/01/2022        | N   | After          | 22,454,553                   | 28,058,903                    | 0                              | 0                           | 28,058,903  | 80.0%            | 80.0%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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              | G          | 10/01/2022        | N   | None           | 39,364,114                   | 30,016,692                    | 5,608,729                      | 5,827,526                   | 41,452,947  | 95.0%            | 100.0%                             | 100.0%                             | 64.2%                              |
| 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              | P          | 10/01/2022        | N   | None           | 33,918,738                   | 35,689,371                    | 242,507                        | 1,240,643                   | 37,172,521  | 91.2%            | 95.0%                              | 0.0%                               | 0.0%                               |
| 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 - MANAGEMENT | GPF        | 10/01/2021        | N   | None           | 5,564,301                    | 4,923,865                     | 0                              | 0                           | 4,923,865   | 113.0%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                              |
| CORAL GABLES             | GPF        | 10/01/2022        | N   | After          | 409,303,773                  | 498,374,816                   | 33,957,500                     | 56,694,661                  | 589,026,977 | 69.5%            | 82.1%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 SPRINGS    | F          | 10/01/2022        | N   | None           | 136,530,502                  | 59,702,276                    | 16,701,675                     | 51,215,090                  | 127,619,041 | 107.0%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| 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          | 10/01/2019        | 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          | 10/01/2018        | 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    | G          | 10/01/2022        | N   | After          | 7,598,742                    | 9,952,983                     | 0                              | 0                           | 9,952,983   | 76.3%            | 76.3%                              | 0.0%                               | 0.0%                               |
| 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    | P          | 10/01/2022        | N   | None           | 258,203,044                  | 260,020,088                   | 15,617,876                     | 48,528,281                  | 324,166,245 | 79.7%            | 99.3%                              | 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%                              |
| 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          | 10/01/2020        | N   | After          | 1,125,599                    | 809,709                       | 39,971                         | 16,946                      | 866,626     | 129.9%           | 100.0%                             | 100.0%                             | 100.0%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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          | 10/01/2022        | N   | None           | 20,856,725                   | 15,709,463                    | 1,924,980                      | 4,043,614                   | 21,678,057 | 96.2%            | 100.0%                             | 100.0%                             | 79.7%                              |
| 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%                             |
| CRESTVIEW        | PF         | 10/01/2022        | N   | None           | 23,675,646                   | 13,328,570                    | 2,252,511                      | 7,799,121                   | 23,380,202 | 101.3%           | 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%                             |
| DADE CITY        | F          | 10/01/2022        | N   | None           | 5,541,113                    | 6,488,625                     | 12,241                         | 807,869                     | 7,308,735  | 75.8%            | 85.4%                              | 0.0%                               | 0.0%                               |
| 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        | P          | 10/01/2022        | N   | None           | 10,633,213                   | 5,136,243                     | 137,716                        | 5,944,874                   | 11,218,833 | 94.8%            | 100.0%                             | 100.0%                             | 90.1%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| DANIA BEACH      | G          | 10/01/2022        | N   | After          | 25,440,666                   | 22,683,235                    | 3,402,610                      | 3,122,642                   | 29,208,487 | 87.1%            | 100.0%                             | 81.0%                              | 0.0%                               |
| 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 [PF] | F          | 10/01/2022        | N   | After          | 68,372,414                   | 73,900,725                    | 2,634,144                      | 7,984,514                   | 84,519,383 | 80.9%            | 92.5%                              | 0.0%                               | 0.0%                               |
| DANIA BEACH [PF] | F          | 10/01/2021        | N   | After          | 81,448,533                   | 69,277,401                    | 3,570,567                      | 10,950,314                  | 83,798,282 | 97.2%            | 100.0%                             | 100.0%                             | 78.5%                              |
| 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%                              |
| 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] | P          | 10/01/2022        | N   | After          | 6,237,058                    | 6,883,515                     | 0                              | 0                           | 6,883,515  | 90.6%            | 90.6%                              | 0.0%                               | 0.0%                               |
| DANIA BEACH [PF] | P          | 10/01/2021        | N   | After          | 7,725,502                    | 6,980,707                     | 0                              | 0                           | 6,980,707  | 110.7%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                               |
| DAVENPORT        | G          | 10/01/2022        | N   | None           | 989,890                      | 13,653                        | 268,502                        | 408,611                     | 690,766    | 143.3%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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         | 10/01/2022        | N   | None           | 1,271,251                    | 276,252                       | 151,164                        | 486,678                     | 914,094    | 139.1%           | 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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          | 10/01/2022        | N   | None           | 138,161,867                  | 57,668,987                    | 13,670,094                     | 61,377,994                  | 132,717,075 | 104.1%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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                  | P          | 10/01/2022        | N   | None           | 183,609,559                  | 178,849,155                   | 10,455,229                     | 45,994,543                  | 235,298,927 | 78.0%            | 100.0%                             | 45.5%                              | 0.0%                               |
| 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          | 10/01/2021        | 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          | 10/01/2020        | 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%                              |
| 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 - GENERAL & MGMT | G          | 10/01/2022        | N   | None           | 92,623,890                   | 50,984,710                    | 3,569,995                      | 30,037,022                  | 84,591,727  | 109.5%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| DAYTONA BEACH          | PF         | 10/01/2022        | N   | None           | 193,634,687                  | 225,024,024                   | 14,878,329                     | 31,296,816                  | 271,199,169 | 71.4%            | 86.1%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| DEERFIELD BEACH  | F          | 10/01/2022        | N   | None           | 134,183,987                  | 127,199,973                   | 7,333,419                      | 35,563,118                  | 170,096,510 | 78.9%            | 100.0%                             | 95.2%                              | 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  | G          | 10/01/2022        | N   | None           | 47,016,589                   | 50,994,733                    | 240,485                        | 340,863                     | 51,576,081  | 91.2%            | 92.2%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| DEERFIELD BEACH  | P          | 10/01/2022        | N   | After          | 41,030,064                   | 63,570,263                    | 0                              | 0                           | 63,570,263  | 64.5%            | 64.5%                              | 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%                               |
| DELAND           | F          | 10/01/2022        | N   | None           | 21,942,478                   | 13,057,007                    | 1,562,618                      | 10,249,247                  | 24,868,872  | 88.2%            | 100.0%                             | 100.0%                             | 71.4%                              |
| 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           | G          | 10/01/2022        | N   | None           | 26,059,705                   | 29,062,094                    | 0                              | 4,738,932                   | 33,801,026  | 77.1%            | 89.7%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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           | P          | 10/01/2022        | N   | None           | 29,722,839                   | 27,865,550                    | 950,815                        | 7,785,949                   | 36,602,314  | 81.2%            | 100.0%                             | 100.0%                             | 11.6%                              |
| 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%                              |
| DELRAY BEACH     | F          | 10/01/2022        | N   | None           | 127,367,362                  | 145,188,563                   | 8,195,642                      | 33,516,475                  | 186,900,680 | 68.1%            | 87.7%                              | 0.0%                               | 0.0%                               |
| 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%                              |
| 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     | G          | 10/01/2022        | N   | None           | 150,753,808                  | 102,586,488                   | 6,816,030                      | 33,393,740                  | 142,796,258 | 105.6%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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     | P          | 10/01/2022        | N   | After          | 109,396,630                  | 135,434,905                   | 8,243,446                      | 33,367,139                  | 177,045,490 | 61.8%            | 80.8%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| DELTONA          | F          | 10/01/2022        | N   | After          | 36,237,757                   | 31,955,912                    | 3,195,913                      | 7,933,482                   | 43,085,307  | 84.1%            | 100.0%                             | 100.0%                             | 13.7%                              |
| 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%                              |
| DESTIN FCD       | F          | 10/01/2022        | N   | None           | 26,017,472                   | 22,122,897                    | 1,285,628                      | 9,401,331                   | 32,809,856  | 79.3%            | 100.0%                             | 100.0%                             | 27.8%                              |
| 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%                              |
| 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%                              |
| DORAL - Elected  | G          | 10/01/2021        | N   | None           | 0                            | 895,053                       | 0                              | 0                           | 895,053     | .0%              | 0.0%                               | 0.0%                               | 0.0%                               |
| DUNEDIN          | F          | 10/01/2022        | N   | None           | 31,383,017                   | 25,334,572                    | 1,628,546                      | 8,583,151                   | 35,546,269  | 88.3%            | 100.0%                             | 100.0%                             | 51.5%                              |
| 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%                             |
| DUNNELLON        | PF         | 10/01/2022        | N   | None           | 2,672,329                    | 963,588                       | 0                              | 338,819                     | 1,302,407   | 205.2%           | 100.0%                             | 0.0%                               | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| EAST LAKE TARPON FCD | F          | 10/01/2022        | N   | None           | 19,196,336                   | 16,568,254                    | 1,310,422                      | 5,571,847                   | 23,450,523 | 81.9%            | 100.0%                             | 100.0%                             | 23.6%                              |
| 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 NICEVILLE FCD   | F          | 10/01/2022        | N   | None           | 1,465,207                    | 793,909                       | 176,422                        | 539,429                     | 1,509,760  | 97.0%            | 100.0%                             | 100.0%                             | 91.7%                              |
| 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          | 10/01/2021        | N   | None           | 2,353,570                    | 243,156                       | 0                              | 1,273,267                   | 1,516,423  | 155.2%           | 100.0%                             | 0.0%                               | 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%                             |
| EDGEWATER            | F          | 10/01/2022        | N   | None           | 17,059,246                   | 11,749,820                    | 884,635                        | 4,254,600                   | 16,889,055 | 101.0%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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            | G          | 10/01/2022        | N   | None           | 11,233,197                   | 18,369,650                    | 40,558                         | 409,836                     | 18,820,044 | 59.7%            | 61.2%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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                | P          | 10/01/2022        | N   | None           | 12,427,211                   | 12,364,656                    | 735,957                        | 2,812,570                   | 15,913,183 | 78.1%            | 100.0%                             | 8.5%                               | 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%                               |
| ENGLEWOOD AREA FCD       | F          | 10/01/2022        | N   | After          | 38,828,979                   | 29,565,885                    | 2,832,799                      | 11,196,381                  | 43,595,065 | 89.1%            | 100.0%                             | 100.0%                             | 57.4%                              |
| 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 WATER DISTRICT | G          | 10/01/2022        | N   | None           | 695,538                      | 636,336                       | 0                              | 0                           | 636,336    | 109.3%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                             |
| 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%                               |
| ESTERO FCD               | F          | 10/01/2022        | N   | None           | 35,760,439                   | 10,665,996                    | 1,878,081                      | 18,577,844                  | 31,121,921 | 114.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| EUSTIS                   | F          | 10/01/2022        | N   | None           | 11,211,632                   | 8,479,184                     | 499,748                        | 3,181,750                   | 12,160,682 | 92.2%            | 100.0%                             | 100.0%                             | 70.2%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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           | P          | 10/01/2022        | N   | After          | 21,186,388                   | 26,407,784                    | 538,731                        | 3,386,429                   | 30,332,944 | 69.8%            | 80.2%                              | 0.0%                               | 0.0%                               |
| 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%                              |
| FERNANDINA BEACH | G          | 10/01/2022        | N   | None           | 25,119,462                   | 21,133,174                    | 3,013,800                      | 8,008,832                   | 32,155,806 | 78.1%            | 100.0%                             | 100.0%                             | 12.1%                              |
| 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 | PF         | 10/01/2022        | N   | None           | 28,464,140                   | 23,362,758                    | 2,853,693                      | 10,293,148                  | 36,509,599 | 78.0%            | 100.0%                             | 100.0%                             | 21.8%                              |
| 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%                              |
| FLAGLER BEACH    | F          | 10/01/2022        | N   | None           | 2,235,052                    | 633,312                       | 183,086                        | 925,404                     | 1,741,802  | 128.3%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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          | P          | 10/01/2022        | N   | None           | 4,543,112                    | 3,359,175                     | 571,383                        | 1,605,657                   | 5,536,215     | 82.1%            | 100.0%                             | 100.0%                             | 38.1%                              |
| 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%                             |
| FLORIDA CITY           | P          | 10/01/2022        | N   | None           | 3,108,943                    | 2,804,798                     | 0                              | 0                           | 2,804,798     | 110.8%           | 100.0%                             | 0.0%                               | 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          | 09/30/2022        | N   | None           | 667,927,881                  | 537,622,234                   | 28,781,006                     | 135,422,206                 | 701,825,446   | 95.2%            | 100.0%                             | 100.0%                             | 75.0%                              |
| 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%                             |
| FORT LAUDERDALE        | PF         | 10/01/2022        | N   | After          | 1,016,931,277                | 908,710,958                   | 57,088,034                     | 179,842,133                 | 1,145,641,125 | 88.8%            | 100.0%                             | 100.0%                             | 28.4%                              |
| 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 MEADE             | F          | 10/01/2022        | N   | None           | 365,372                      | 314,771                       | 0                              | 59,788                      | 374,559       | 97.5%            | 100.0%                             | 0.0%                               | 84.6%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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       | G          | 10/01/2022        | N   | None           | 4,935,209                    | 4,460,681                     | 0                              | 1,098,293                   | 5,558,974   | 88.8%            | 100.0%                             | 0.0%                               | 43.2%                              |
| 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       | P          | 10/01/2022        | N   | None           | 1,099,335                    | 941,779                       | 0                              | 0                           | 941,779     | 116.7%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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 MYERS       | F          | 10/01/2022        | N   | After          | 114,758,916                  | 120,540,400                   | 6,704,647                      | 25,959,914                  | 153,204,961 | 74.9%            | 95.2%                              | 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%                              |
| 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       | G          | 10/01/2022        | N   | None           | 145,113,074                  | 147,421,434                   | 8,089,205                      | 35,982,077                  | 191,492,716 | 75.8%            | 98.4%                              | 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| FORT MYERS        | G          | 10/01/2018        | N   | After          | 127,159,983                  | 118,913,058                   | 6,699,479                      | 35,203,340                  | 160,815,877 | 79.1%            | 100.0%                             | 100.0%                             | 4.4%                               |
| FORT MYERS        | P          | 10/01/2022        | N   | After          | 159,995,577                  | 175,403,916                   | 12,406,053                     | 32,193,779                  | 220,003,748 | 72.7%            | 91.2%                              | 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 PIERCE       | GP         | 09/30/2022        | N   | None           | 198,590,004                  | 175,392,659                   | 16,916,703                     | 46,660,297                  | 238,969,659 | 83.1%            | 100.0%                             | 100.0%                             | 13.5%                              |
| 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 SUPP  | P          | 10/01/2022        | N   | None           | 16,129,264                   | 11,608,567                    | 3,386,869                      | 4,268,605                   | 19,264,041  | 83.7%            | 100.0%                             | 100.0%                             | 26.6%                              |
| 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 WALTON BEACH | F          | 10/01/2022        | N   | After          | 20,444,346                   | 19,262,164                    | 1,833,847                      | 9,092,650                   | 30,188,661  | 67.7%            | 100.0%                             | 64.5%                              | 0.0%                               |
| 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 | G          | 10/01/2022        | N   | After          | 48,494,892                   | 38,966,818                    | 1,798,832                      | 10,225,407                  | 50,991,057  | 95.1%            | 100.0%                             | 100.0%                             | 75.6%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 | P          | 10/01/2022        | N   | None           | 23,654,692                   | 23,926,238                    | 835,276                        | 4,469,625                   | 29,231,139  | 80.9%            | 98.9%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| FROSTPROOF        | G          | 10/01/2022        | N   | None           | 1,626,110                    | 531,641                       | 0                              | 501,767                     | 1,033,408   | 157.4%           | 100.0%                             | 0.0%                               | 100.0%                             |
| FROSTPROOF        | G          | 10/01/2021        | N   | None           | 1,910,052                    | 545,166                       | 0                              | 423,662                     | 968,828     | 197.2%           | 100.0%                             | 0.0%                               | 100.0%                             |
| FROSTPROOF        | G          | 10/01/2020        | N   | None           | 1,629,478                    | 395,942                       | 0                              | 693,948                     | 1,089,890   | 149.5%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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        | P          | 10/01/2022        | N   | None           | 3,939,962                    | 5,344,004                     | 0                              | 0                           | 5,344,004   | 73.7%            | 73.7%                              | 0.0%                               | 0.0%                               |
| 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%                              |
| GAINESVILLE       | G          | 10/01/2022        | N   | None           | 520,845,918                  | 485,058,891                   | 37,946,526                     | 88,247,662                  | 611,253,079 | 85.2%            | 100.0%                             | 94.3%                              | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| GAINESVILLE        | PF         | 10/01/2022        | N   | None           | 277,850,564                  | 241,656,594                   | 18,185,477                     | 48,242,050                  | 308,084,121 | 90.2%            | 100.0%                             | 100.0%                             | 37.3%                              |
| 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%                              |
| GOLDEN BEACH       | GP         | 10/01/2022        | N   | None           | 12,757,648                   | 6,743,732                     | 1,223,437                      | 6,714,542                   | 14,681,711  | 86.9%            | 100.0%                             | 100.0%                             | 71.3%                              |
| 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%                              |
| GREATER NAPLES FCD | F          | 10/01/2022        | Y   | After          | 39,135,505                   | 9,574,188                     | 1,172,841                      | 28,634,402                  | 39,381,431  | 99.4%            | 100.0%                             | 100.0%                             | 99.1%                              |
| GREATER NAPLES FCD | F          | 10/01/2022        | N   | After          | 39,135,505                   | 9,439,933                     | 1,172,841                      | 27,923,543                  | 38,536,317  | 101.6%           | 100.0%                             | 100.0%                             | 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%                             |
| 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%                             |
| GREEN COVE SPRINGS | P          | 10/01/2022        | N   | None           | 7,383,547                    | 2,636,004                     | 0                              | 3,275,324                   | 5,911,328   | 124.9%           | 100.0%                             | 0.0%                               | 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%                             |
| GREENACRES         | F          | 10/01/2022        | N   | None           | 24,104,468                   | 5,500,241                     | 0                              | 14,975,706                  | 20,475,947  | 117.7%           | 100.0%                             | 0.0%                               | 100.0%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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       | P          | 10/01/2022        | N   | None           | 25,622,910                   | 8,180,963                     | 0                              | 15,360,328                  | 23,541,291 | 108.8%           | 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%                             |
| GULF BREEZE      | P          | 10/01/2022        | N   | None           | 6,391,474                    | 2,118,336                     | 0                              | 3,200,649                   | 5,318,985  | 120.2%           | 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%                             |
| GULFPORT         | F          | 10/01/2022        | N   | After          | 5,638,651                    | 2,087,407                     | 624,612                        | 4,007,372                   | 6,719,391  | 83.9%            | 100.0%                             | 100.0%                             | 73.0%                              |
| 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%                             |
| 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         | G          | 10/01/2022        | N   | After          | 16,677,481                   | 10,433,319                    | 743,321                        | 4,953,421                   | 16,130,061 | 103.4%           | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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         | P          | 10/01/2022        | N   | After          | 11,438,458                   | 5,730,033                     | 1,739,680                      | 4,893,572                   | 12,363,285 | 92.5%            | 100.0%                             | 100.0%                             | 81.1%                              |
| 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%                             |
| HAINES CITY      | F          | 10/01/2022        | N   | None           | 7,995,803                    | 6,886,136                     | 853,606                        | 1,066,669                   | 8,806,411  | 90.8%            | 100.0%                             | 100.0%                             | 24.0%                              |
| 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      | G          | 10/01/2022        | N   | None           | 17,356,142                   | 14,990,917                    | 473,115                        | 3,494,746                   | 18,958,778 | 91.5%            | 100.0%                             | 100.0%                             | 54.1%                              |
| 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%                              |
| 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      | P          | 10/01/2022        | N   | After          | 13,004,655                   | 11,068,760                    | 1,481,013                      | 1,748,846                   | 14,298,619 | 91.0%            | 100.0%                             | 100.0%                             | 26.0%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| HALIFAX HOSPITAL    | G          | 10/01/2021        | N   | None           | 348,041,687                  | 328,432,314                   | 0                              | 57,966,262                  | 386,398,576 | 90.1%            | 100.0%                             | 0.0%                               | 33.8%                              |
| 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%                               |
| HALLANDALE BEACH    | G          | 10/01/2022        | N   | None           | 56,666,137                   | 61,758,930                    | 0                              | 24,199,843                  | 85,958,773  | 65.9%            | 91.8%                              | 0.0%                               | 0.0%                               |
| HALLANDALE BEACH    | G          | 10/01/2022        | Y   | None           | 56,666,137                   | 51,605,032                    | 0                              | 17,733,810                  | 69,338,842  | 81.7%            | 100.0%                             | 0.0%                               | 28.5%                              |
| HALLANDALE BEACH    | G          | 10/01/2021        | Y   | None           | 70,011,282                   | 51,661,033                    | 0                              | 18,132,553                  | 69,793,586  | 100.3%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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          | 10/01/2020        | Y   | 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    | PF         | 10/01/2022        | N   | None           | 208,772,719                  | 230,429,089                   | 11,395,794                     | 35,267,936                  | 277,092,819 | 75.3%            | 90.6%                              | 0.0%                               | 0.0%                               |
| HALLANDALE BEACH    | PF         | 10/01/2021        | N   | None           | 234,208,243                  | 224,630,665                   | 10,912,544                     | 34,309,998                  | 269,853,207 | 86.8%            | 100.0%                             | 87.8%                              | 0.0%                               |
| 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 PM | G          | 10/01/2022        | N   | None           | 17,580,327                   | 19,996,170                    | 0                              | 2,825,306                   | 22,821,476  | 77.0%            | 87.9%                              | 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%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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        | 10/01/2022        | N   | None           | 651,386,914                  | 744,884,265                   | 160,384,395                    | 128,646,238                 | 1,033,914,898 | 63.0%            | 87.4%                              | 0.0%                               | 0.0%                               |
| 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 - ELECTED            | G          | 10/01/2022        | N   | None           | 11,394,283                   | 9,641,125                     | 0                              | 295,047                     | 9,936,172     | 114.7%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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 GARDENS              | P          | 10/01/2022        | N   | None           | 19,708,746                   | 10,091,955                    | 1,295,848                      | 8,091,659                   | 19,479,462    | 101.2%           | 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%                             |
| HILLSBOROUGH COUNTY          | ERP        | 07/01/2022        | N   | None           | 8,064,221                    | 19,319,338                    | 0                              | 0                           | 19,319,338    | 41.7%            | 41.7%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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%                               |
| HOLLEY-NAVARRE FCD           | F          | 10/01/2022        | N   | None           | 4,888,210                    | 313,930                       | 610,552                        | 2,726,763                   | 3,651,245     | 133.9%           | 100.0%                             | 100.0%                             | 100.0%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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          | 10/01/2022        | N   | None           | 5,194,192                    | 4,267,868                     | 456,120                        | 1,494,932                   | 6,218,920   | 83.5%            | 100.0%                             | 100.0%                             | 31.5%                              |
| 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         | P          | 10/01/2022        | N   | None           | 11,803,684                   | 11,634,580                    | 455,451                        | 1,827,369                   | 13,917,400  | 84.8%            | 100.0%                             | 37.1%                              | 0.0%                               |
| 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%                              |
| HOLLYWOOD          | F          | 10/01/2022        | N   | After          | 271,430,918                  | 414,126,077                   | 12,537,331                     | 29,194,450                  | 455,857,858 | 59.5%            | 65.5%                              | 0.0%                               | 0.0%                               |
| 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          | G          | 10/01/2022        | N   | None           | 385,662,027                  | 533,081,648                   | 21,892,088                     | 67,924,241                  | 622,897,977 | 61.9%            | 72.3%                              | 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%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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        | P          | 10/01/2022        | N   | None           | 226,124,873                  | 526,670,945                   | 15,435,299                     | 50,533,928                  | 592,640,172 | 38.2%            | 42.9%                              | 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%                               |
| HOLMES BEACH     | P          | 10/01/2022        | N   | None           | 9,578,942                    | 8,135,991                     | 459,322                        | 2,068,462                   | 10,663,775  | 89.8%            | 100.0%                             | 100.0%                             | 47.6%                              |
| 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%                             |
| HOMESTEAD        | F          | 01/01/2023        | N   | None           | 6,525,355                    | 7,521,328                     | 0                              | 0                           | 7,521,328   | 86.8%            | 86.8%                              | 0.0%                               | 0.0%                               |
| HOMESTEAD        | F          | 01/01/2022        | N   | None           | 7,971,277                    | 7,717,463                     | 0                              | 0                           | 7,717,463   | 103.3%           | 100.0%                             | 0.0%                               | 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        | P          | 10/01/2022        | N   | None           | 108,805,092                  | 87,803,749                    | 6,688,782                      | 39,784,518                  | 134,277,049 | 81.0%            | 100.0%                             | 100.0%                             | 36.0%                              |
| 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) - 9/30/2023**

| City or District                   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| HOMESTEAD - General & Hospital     | G          | 10/01/2022        | N   | None           | 88,855,230                   | 66,609,290                    | 4,252,189                      | 24,476,244                  | 95,337,723 | 93.2%            | 100.0%                             | 100.0%                             | 73.5%                              |
| 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 - 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 - 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%                             |
| HOWEY-IN-THE-HILLS                 | P          | 10/01/2022        | N   | None           | 2,088,774                    | 743,361                       | 0                              | 1,013,595                   | 1,756,956  | 118.9%           | 100.0%                             | 0.0%                               | 100.0%                             |
| HOWEY-IN-THE-HILLS                 | P          | 10/01/2021        | N   | None           | 2,345,889                    | 747,093                       | 0                              | 168,608                     | 915,701    | 256.2%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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                        | PF         | 10/01/2022        | N   | None           | 8,757,883                    | 6,591,026                     | 445,812                        | 2,317,284                   | 9,354,122  | 93.6%            | 100.0%                             | 100.0%                             | 74.3%                              |
| 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%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| INDIAN HARBOUR BEACH        | P          | 10/01/2022        | N   | None           | 11,044,246                   | 10,580,782                    | 464,103                        | 2,496,683                   | 13,541,568  | 81.6%            | 100.0%                             | 99.9%                              | 0.0%                               |
| 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 (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 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         | PF         | 10/01/2022        | N   | None           | 16,139,569                   | 14,902,449                    | 632,106                        | 1,271,764                   | 16,806,319  | 96.0%            | 100.0%                             | 100.0%                             | 47.6%                              |
| 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 SHORES               | P          | 10/01/2022        | N   | None           | 3,750,749                    | 2,694,440                     | 0                              | 230,971                     | 2,925,411   | 128.2%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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          | 01/01/2022        | N   | None           | 1,111,200,764                | 317,117,207                   | 3,938,651                      | 503,661,995                 | 824,717,853 | 134.7%           | 100.0%                             | 100.0%                             | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District          | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| JACKSONVILLE              | CO         | 10/01/2022        | N   | None           | 236,467,000                  | 401,697,767                   | 19,822,533                     | 96,290,244                  | 517,810,544   | 45.7%            | 58.9%                              | 0.0%                               | 0.0%                               |
| 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              | G          | 10/01/2022        | N   | None           | 2,075,611,000                | 2,544,977,008                 | 205,642,305                    | 617,189,110                 | 3,367,808,423 | 61.6%            | 81.6%                              | 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              | PF         | 10/01/2022        | N   | After          | 1,996,816,815                | 3,750,080,778                 | 125,251,287                    | 904,382,410                 | 4,779,714,475 | 41.8%            | 53.2%                              | 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 - DISABILITY | G          | 10/01/2022        | N   | None           | 2,526,000                    | 7,115,889                     | 0                              | 16,263,156                  | 23,379,045    | 10.8%            | 35.5%                              | 0.0%                               | 0.0%                               |
| JACKSONVILLE - DISABILITY | G          | 10/01/2021        | N   | None           | 2,381,000                    | 6,181,202                     | 0                              | 12,239,000                  | 18,420,202    | 12.9%            | 38.5%                              | 0.0%                               | 0.0%                               |
| JACKSONVILLE - DISABILITY | PF         | 10/01/2022        | N   | None           | 1,425,000                    | 452,062                       | 0                              | 9,275,115                   | 9,727,177     | 14.6%            | 100.0%                             | 0.0%                               | 10.5%                              |
| JACKSONVILLE BEACH        | F          | 10/01/2022        | N   | After          | 15,626,702                   | 10,214,802                    | 2,701,858                      | 6,694,204                   | 19,610,864    | 79.7%            | 100.0%                             | 100.0%                             | 40.5%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| 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           | G          | 10/01/2022        | N   | None           | 57,101,056                   | 48,177,803                    | 11,416,911                     | 13,534,074                  | 73,128,788  | 78.1%            | 100.0%                             | 78.2%                              | 0.0%                               |
| 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           | P          | 10/01/2022        | N   | None           | 26,288,054                   | 14,966,918                    | 4,840,231                      | 8,988,214                   | 28,795,363  | 91.3%            | 100.0%                             | 100.0%                             | 72.1%                              |
| 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 PF SENIOR STAFF | G          | 10/01/2022        | N   | After          | 3,538,585                    | 4,841,938                     | 0                              | 0                           | 4,841,938   | 73.1%            | 73.1%                              | 0.0%                               | 0.0%                               |
| 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          | 10/01/2022        | N   | None           | 87,435,836                   | 76,724,876                    | 7,328,785                      | 19,975,764                  | 104,029,425 | 84.0%            | 100.0%                             | 100.0%                             | 16.9%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| JUPITER ISLAND   | GPF        | 10/01/2022        | N   | None           | 9,159,572                    | 12,537,940                    | 0                              | 555,307                     | 13,093,247  | 70.0%            | 73.1%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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%                               |
| KEY BISCAYNE     | PF         | 10/01/2022        | N   | After          | 49,638,422                   | 42,791,884                    | 4,082,363                      | 6,563,000                   | 53,437,247  | 92.9%            | 100.0%                             | 100.0%                             | 42.1%                              |
| 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 WEST         | G          | 10/01/2022        | N   | None           | 62,019,161                   | 35,550,228                    | 705,720                        | 21,455,937                  | 57,711,885  | 107.5%           | 100.0%                             | 100.0%                             | 100.0%                             |
| KEY WEST         | G          | 10/01/2021        | N   | None           | 72,255,835                   | 40,430,078                    | 687,559                        | 19,041,451                  | 60,159,088  | 120.1%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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         | PF         | 10/01/2022        | N   | None           | 122,271,825                  | 99,438,601                    | 8,017,924                      | 37,349,644                  | 144,806,169 | 84.4%            | 100.0%                             | 100.0%                             | 39.7%                              |
| 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 HOUSING | G          | 01/01/2023        | N   | None           | 13,130,501                   | 10,696,233                    | 0                              | 3,201,290                   | 13,897,523  | 94.5%            | 100.0%                             | 0.0%                               | 76.0%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| KEY WEST UTILITY | G          | 01/01/2023        | N   | None           | 107,655,736                  | 105,133,552                   | 0                              | 20,519,183                  | 125,652,735 | 85.7%            | 100.0%                             | 0.0%                               | 12.3%                              |
| 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%                               |
| KISSIMMEE        | F          | 10/01/2022        | N   | None           | 43,959,206                   | 40,420,654                    | 1,156,337                      | 14,856,017                  | 56,433,008  | 77.9%            | 100.0%                             | 100.0%                             | 16.0%                              |
| 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        | G          | 10/01/2022        | N   | After          | 135,772,023                  | 100,620,022                   | 7,198,910                      | 45,200,648                  | 153,019,580 | 88.7%            | 100.0%                             | 100.0%                             | 61.8%                              |
| 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        | P          | 10/01/2022        | N   | None           | 71,596,602                   | 59,080,126                    | 2,945,797                      | 22,956,899                  | 84,982,822  | 84.2%            | 100.0%                             | 100.0%                             | 41.7%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 UTILITY AUTHORITY | G          | 10/01/2022        | N   | After          | 102,174,271                  | 77,701,119                    | 2,429,635                      | 39,416,948                  | 119,547,702 | 85.5%            | 100.0%                             | 100.0%                             | 55.9%                              |
| 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%                             |
| 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%                              |
| 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%                             |
| LADY LAKE                   | P          | 10/01/2022        | N   | None           | 9,533,250                    | 5,742,963                     | 474,081                        | 3,144,436                   | 9,361,480   | 101.8%           | 100.0%                             | 100.0%                             | 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%                             |
| LAKE ALFRED                 | G          | 10/01/2022        | N   | After          | 5,703,249                    | 3,965,677                     | 617,867                        | 1,048,994                   | 5,632,538   | 101.3%           | 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                 | PF         | 10/01/2022        | N   | None           | 4,652,292                    | 2,554,272                     | 285,510                        | 1,993,627                   | 4,833,409   | 96.3%            | 100.0%                             | 100.0%                             | 90.9%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE ALFRED      | PF         | 10/01/2019        | N   | None           | 4,722,762                    | 1,430,124                     | 342,699                        | 2,329,888                   | 4,102,711  | 115.1%           | 100.0%                             | 100.0%                             | 100.0%                             |
| LAKE ALFRED      | PF         | 10/01/2018        | N   | After          | 4,369,477                    | 1,376,505                     | 297,267                        | 2,028,745                   | 3,702,517  | 118.0%           | 100.0%                             | 100.0%                             | 100.0%                             |
| LAKE CITY        | F          | 10/01/2022        | N   | None           | 10,092,675                   | 9,729,331                     | 293,168                        | 959,720                     | 10,982,219 | 91.9%            | 100.0%                             | 100.0%                             | 7.3%                               |
| 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        | G          | 10/01/2022        | N   | None           | 20,288,195                   | 19,919,516                    | 175,278                        | 2,709,966                   | 22,804,760 | 89.0%            | 100.0%                             | 100.0%                             | 7.1%                               |
| 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        | P          | 10/01/2022        | N   | None           | 16,493,170                   | 12,565,254                    | 537,412                        | 2,166,397                   | 15,269,063 | 108.0%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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 HELEN       | P          | 10/01/2022        | N   | None           | 1,522,459                    | 510,396                       | 21,769                         | 662,385                     | 1,194,550  | 127.5%           | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LAKE MARY           | F          | 10/01/2022        | N   | None           | 22,220,110                   | 14,745,724                    | 1,699,820                      | 7,421,964                   | 23,867,508 | 93.1%            | 100.0%                             | 100.0%                             | 77.8%                              |
| 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%                             |
| 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           | P          | 10/01/2022        | N   | None           | 25,436,542                   | 14,968,657                    | 1,176,195                      | 8,010,527                   | 24,155,379 | 105.3%           | 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 PARK (RETIRED) | P          | 10/01/2022        | N   | None           | 1,150,553                    | 1,130,622                     | 0                              | 0                           | 1,130,622  | 101.8%           | 100.0%                             | 0.0%                               | 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 WALES          | F          | 10/01/2022        | N   | None           | 9,704,602                    | 10,069,987                    | 699,344                        | 2,843,026                   | 13,612,357 | 71.3%            | 96.4%                              | 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          | G          | 10/01/2022        | N   | None           | 11,578,344                   | 8,197,433                     | 1,512,980                      | 3,764,859                   | 13,475,272 | 85.9%            | 100.0%                             | 100.0%                             | 49.6%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| 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       | P          | 10/01/2022        | N   | After          | 16,227,541                   | 11,958,747                    | 1,089,950                      | 5,484,060                   | 18,532,757  | 87.6%            | 100.0%                             | 100.0%                             | 58.0%                              |
| 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 WORTH BEACH | F          | 10/01/2022        | N   | None           | 49,321,196                   | 65,529,186                    | 162,238                        | 646,045                     | 66,337,469  | 74.3%            | 75.3%                              | 0.0%                               | 0.0%                               |
| 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 | G          | 10/01/2021        | N   | After          | 83,097,734                   | 86,579,866                    | 6,781,117                      | 10,417,202                  | 103,778,185 | 80.1%            | 96.0%                              | 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 | P          | 10/01/2022        | N   | After          | 35,632,405                   | 47,439,827                    | 692,269                        | 4,670,961                   | 52,803,057  | 67.5%            | 75.1%                              | 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%                               |
| LAKELAND         | F          | 10/01/2022        | N   | None           | 109,675,067                  | 71,234,337                    | 11,991,601                     | 34,086,519                  | 117,312,457 | 93.5%            | 100.0%                             | 100.0%                             | 77.6%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| 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         | G          | 10/01/2022        | N   | None           | 655,723,205                  | 582,444,068                   | 51,591,104                     | 97,038,053                  | 731,073,225 | 89.7%            | 100.0%                             | 100.0%                             | 22.4%                              |
| 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         | P          | 10/01/2022        | N   | None           | 153,631,975                  | 128,691,601                   | 18,982,215                     | 28,623,552                  | 176,297,368 | 87.1%            | 100.0%                             | 100.0%                             | 20.8%                              |
| 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%                              |
| LANTANA          | F          | 09/30/2022        | N   | None           | 45,637,663                   | 51,322,886                    | 101,022                        | 3,807,631                   | 55,231,539  | 82.6%            | 88.9%                              | 0.0%                               | 0.0%                               |
| 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          | P          | 10/01/2022        | N   | None           | 19,315,493                   | 16,960,365                    | 955,571                        | 6,140,410                   | 24,056,346  | 80.3%            | 100.0%                             | 100.0%                             | 22.8%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| LARGO                       | PF         | 10/01/2022        | N   | None           | 162,231,424                  | 143,011,197                   | 11,320,303                     | 50,967,444                  | 205,298,944 | 79.0%            | 100.0%                             | 100.0%                             | 15.5%                              |
| 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%                              |
| LAUDERDALE-BY-THE-SEA (VOL) | F          | 10/01/2021        | N   | None           | 3,253,179                    | 1,375,742                     | 83,509                         | 632,622                     | 2,091,873   | 155.5%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| LAUDERHILL                  | F          | 10/01/2022        | N   | None           | 101,424,271                  | 83,016,315                    | 12,530,839                     | 17,671,801                  | 113,218,955 | 89.6%            | 100.0%                             | 100.0%                             | 33.3%                              |
| 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                  | 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                  | P          | 10/01/2022        | N   | None           | 83,720,875                   | 67,165,168                    | 8,272,662                      | 22,066,318                  | 97,504,148  | 85.9%            | 100.0%                             | 100.0%                             | 37.5%                              |
| LAUDERHILL                  | P          | 10/01/2022        | Y   | None           | 83,720,875                   | 67,831,022                    | 8,272,662                      | 22,522,741                  | 98,626,425  | 84.9%            | 100.0%                             | 100.0%                             | 33.8%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| 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 (C&M) | G          | 10/01/2022        | N   | None           | 40,257,796                   | 44,146,747                    | 4,047,970                      | 11,320,592                  | 59,515,309 | 67.6%            | 91.2%                              | 0.0%                               | 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%                              |
| LEESBURG         | F          | 10/01/2022        | N   | None           | 22,070,143                   | 16,439,216                    | 1,777,494                      | 8,325,517                   | 26,542,227 | 83.2%            | 100.0%                             | 100.0%                             | 46.3%                              |
| 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         | G          | 10/01/2022        | N   | After          | 37,074,954                   | 33,858,047                    | 0                              | 7,626,084                   | 41,484,131 | 89.4%            | 100.0%                             | 0.0%                               | 42.2%                              |
| 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         | P          | 10/01/2022        | N   | None           | 24,061,503                   | 15,785,139                    | 2,764,630                      | 7,776,636                   | 26,326,405 | 91.4%            | 100.0%                             | 100.0%                             | 70.9%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| LIGHTHOUSE POINT | PF         | 10/01/2022        | N   | None           | 26,626,499                   | 26,497,451                    | 0                              | 0                           | 26,497,451 | 100.5%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                             |
| LIVE OAK         | F          | 10/01/2022        | N   | None           | 1,396,811                    | 1,799,546                     | 0                              | 0                           | 1,799,546  | 77.6%            | 77.6%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| LONGBOAT KEY     | F          | 10/01/2022        | N   | After          | 20,956,136                   | 31,924,091                    | 232,189                        | 1,619,790                   | 33,776,070 | 62.0%            | 65.6%                              | 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     | G          | 10/01/2022        | N   | After          | 10,997,004                   | 11,302,432                    | 475,636                        | 2,818,057                   | 14,596,125 | 75.3%            | 97.3%                              | 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     | P          | 10/01/2022        | N   | After          | 7,688,278                    | 11,959,370                    | 34,898                         | 115,881                     | 12,110,149 | 63.5%            | 64.3%                              | 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| LONGBOAT KEY     | P          | 10/01/2019        | N   | None           | 7,508,727                    | 11,300,899                    | 258,024                        | 536,186                     | 12,095,109 | 62.1%            | 66.4%                              | 0.0%                               | 0.0%                               |
| LONGBOAT KEY     | P          | 10/01/2018        | N   | None           | 7,460,870                    | 11,235,876                    | 258,024                        | 495,710                     | 11,989,610 | 62.2%            | 66.4%                              | 0.0%                               | 0.0%                               |
| LONGWOOD         | PF         | 10/01/2022        | N   | None           | 24,652,884                   | 12,533,138                    | 0                              | 12,284,674                  | 24,817,812 | 99.3%            | 100.0%                             | 0.0%                               | 98.7%                              |
| 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%                             |
| LYNN HAVEN       | F          | 10/01/2022        | N   | After          | 8,319,903                    | 4,964,153                     | 366,687                        | 2,623,313                   | 7,954,153  | 104.6%           | 100.0%                             | 100.0%                             | 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       | G          | 10/01/2022        | N   | None           | 19,646,401                   | 15,819,874                    | 1,100,666                      | 4,673,906                   | 21,594,446 | 91.0%            | 100.0%                             | 100.0%                             | 58.3%                              |
| 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       | P          | 10/01/2022        | N   | None           | 11,003,722                   | 6,678,626                     | 460,350                        | 2,305,909                   | 9,444,885  | 116.5%           | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MADISON          | PF         | 10/01/2022        | N   | None           | 5,606,547                    | 5,245,661                     | 371,473                        | 1,724,034                   | 7,341,168  | 76.4%            | 100.0%                             | 97.1%                              | 0.0%                               |
| 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%                             |
| 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         | 10/01/2022        | N   | None           | 36,331,545                   | 32,167,834                    | 2,838,504                      | 10,045,024                  | 45,051,362 | 80.6%            | 100.0%                             | 100.0%                             | 13.2%                              |
| 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%                              |
| MANALAPAN        | GP         | 10/01/2021        | N   | None           | 3,286,575                    | 170,816                       | 1,728,578                      | 1,188,510                   | 3,087,904  | 106.4%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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          | 10/01/2022        | N   | None           | 11,725,809                   | 2,087,951                     | 0                              | 7,306,953                   | 9,394,904  | 124.8%           | 100.0%                             | 0.0%                               | 100.0%                             |
| MARATHON         | F          | 10/01/2021        | N   | After          | 13,174,633                   | 1,879,270                     | 0                              | 6,280,972                   | 8,160,242  | 161.4%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                             |
| MARCO ISLAND     | F          | 10/01/2022        | N   | None           | 26,954,956                   | 13,369,314                    | 290,448                        | 8,418,332                   | 22,078,094 | 122.1%           | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MARCO ISLAND               | P          | 10/01/2022        | N   | None           | 19,968,674                   | 16,388,639                    | 125,631                        | 4,550,346                   | 21,064,616 | 94.8%            | 100.0%                             | 100.0%                             | 75.9%                              |
| 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%                             |
| MARIANNA                   | F          | 10/01/2022        | N   | None           | 4,090,676                    | 2,212,635                     | 0                              | 674,741                     | 2,887,376  | 141.7%           | 100.0%                             | 0.0%                               | 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                   | P          | 10/01/2022        | N   | None           | 5,323,485                    | 2,111,021                     | 0                              | 1,088,039                   | 3,199,060  | 166.4%           | 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%                             |
| MARTIN COUNTY              | ERP        | 07/01/2022        | N   | None           | 7,787,054                    | 7,173,574                     | 0                              | 0                           | 7,173,574  | 108.6%           | 100.0%                             | 0.0%                               | 100.0%                             |
| MARTIN COUNTY              | ERP        | 07/01/2021        | N   | None           | 9,798,049                    | 7,296,547                     | 0                              | 0                           | 7,296,547  | 134.3%           | 100.0%                             | 0.0%                               | 100.0%                             |
| MARTIN COUNTY              | ERP        | 07/01/2020        | N   | After          | 8,199,146                    | 7,755,964                     | 0                              | 0                           | 7,755,964  | 105.7%           | 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%                             |
| MEDLEY                     | P          | 10/01/2022        | N   | After          | 29,330,892                   | 20,289,077                    | 1,391,437                      | 8,780,022                   | 30,460,536 | 96.3%            | 100.0%                             | 100.0%                             | 87.1%                              |
| 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 - GENERAL + ELECTED | G          | 10/01/2022        | N   | After          | 25,049,931                   | 18,581,901                    | 0                              | 9,082,769                   | 27,664,670 | 90.5%            | 100.0%                             | 0.0%                               | 71.2%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| MELBOURNE                    | F          | 10/01/2022        | N   | None           | 73,234,663                   | 68,754,069                    | 4,903,797                      | 21,409,120                  | 95,066,986  | 77.0%            | 100.0%                             | 91.4%                              | 0.0%                               |
| 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                    | P          | 10/01/2022        | N   | None           | 88,880,547                   | 84,179,346                    | 4,499,351                      | 16,654,447                  | 105,333,144 | 84.4%            | 100.0%                             | 100.0%                             | 1.2%                               |
| 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 [G]                | G          | 10/01/2022        | N   | None           | 7,036,129                    | 5,786,342                     | 0                              | 269,708                     | 6,056,050   | 116.2%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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] - SPECIAL RISK | G          | 10/01/2022        | N   | None           | 1,534,008                    | 1,721,996                     | 0                              | 0                           | 1,721,996   | 89.1%            | 89.1%                              | 0.0%                               | 0.0%                               |
| 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 BEACH              | P          | 10/01/2022        | N   | After          | 3,904,521                    | 2,084,771                     | 224,987                        | 1,952,329                   | 4,262,087   | 91.6%            | 100.0%                             | 100.0%                             | 81.7%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| MIAMI - ELECTED             | G          | 01/01/2022        | N   | None           | 8,588,866                    | 9,126,247                     | 0                              | 1,234,824                   | 10,361,071    | 82.9%            | 94.1%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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 - FIPO                | PF         | 10/01/2022        | N   | None           | 1,080,862,803                | 1,511,688,233                 | 106,888,280                    | 433,155,883                 | 2,051,732,396 | 52.7%            | 71.5%                              | 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 (STAFF)        | G          | 10/01/2022        | N   | None           | 3,345,733                    | 1,542,866                     | 692,301                        | 1,020,832                   | 3,255,999     | 102.8%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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 COLA (RETIRED) | PF         | 01/01/2023        | N   | None           | 396,278,670                  | 397,511,217                   | 0                              | 32,711,950                  | 430,223,167   | 92.1%            | 99.7%                              | 0.0%                               | 0.0%                               |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 - GESE                | GS         | 10/01/2022        | N   | None           | 781,908,949                  | 809,290,719                   | 149,686,749                    | 157,945,903                 | 1,116,923,371 | 70.0%            | 96.6%                              | 0.0%                               | 0.0%                               |
| 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 (EXCESS)       | GS         | 10/01/2022        | N   | None           | 0                            | 0                             | 0                              | 0                           | 0             | N/A              | 100.0%                             | 0.0%                               | 100.0%                             |
| 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 (STAFF)        | GS         | 10/01/2022        | N   | None           | 4,933,554                    | 4,895,214                     | 439,811                        | 839,621                     | 6,174,646     | 79.9%            | 100.0%                             | 8.7%                               | 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 - OFF-STREET PARKING  | G          | 10/01/2022        | N   | None           | 21,972,469                   | 13,103,332                    | 3,652,816                      | 8,921,495                   | 25,677,643    | 85.6%            | 100.0%                             | 100.0%                             | 58.5%                              |
| 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 BEACH                 | G          | 10/01/2022        | N   | None           | 715,204,642                  | 767,914,334                   | 74,281,251                     | 105,387,126                 | 947,582,711   | 75.5%            | 93.1%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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          | PF         | 10/01/2022        | N   | None           | 1,021,674,294                | 1,183,305,526                 | 72,531,960                     | 153,724,165                 | 1,409,561,651 | 72.5%            | 86.3%                              | 0.0%                               | 0.0%                               |
| MIAMI BEACH          | PF         | 10/01/2021        | N   | None           | 1,184,024,775                | 1,139,229,133                 | 67,970,376                     | 144,137,276                 | 1,351,336,785 | 87.6%            | 100.0%                             | 65.9%                              | 0.0%                               |
| 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%                               |
| 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 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 | P          | 10/01/2022        | N   | None           | 28,243,228                   | 23,918,842                    | 2,463,959                      | 5,635,211                   | 32,018,012    | 88.2%            | 100.0%                             | 100.0%                             | 33.0%                              |
| 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 SPRINGS        | G          | 10/01/2022        | N   | None           | 20,372,524                   | 14,156,683                    | 1,991,478                      | 3,729,239                   | 19,877,400    | 102.5%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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        | PF         | 10/01/2022        | N   | None           | 33,114,964                   | 25,054,601                    | 3,837,016                      | 5,255,080                   | 34,146,697    | 97.0%            | 100.0%                             | 100.0%                             | 80.4%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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-DADE COUNTY | ERP        | 07/01/2022        | N   | None           | 22,736,797                   | 27,298,362                    | 0                              | 0                           | 27,298,362 | 83.3%            | 83.3%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| MIAMI-DADE COUNTY | ERP        | 07/01/2021        | Y   | None           | 28,144,356                   | 30,618,048                    | 0                              | 0                           | 30,618,048 | 91.9%            | 91.9%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| MIDWAY FCD        | F          | 10/01/2022        | N   | None           | 8,813,157                    | 871,179                       | 1,683,657                      | 4,692,092                   | 7,246,928  | 121.6%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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          | 10/01/2022        | N   | None           | 6,218,935                    | 5,138,238                     | 694,854                        | 3,688,932                   | 9,522,024  | 65.3%            | 100.0%                             | 100.0%                             | 10.5%                              |
| 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            | G          | 10/01/2022        | N   | After          | 14,358,259                   | 11,215,464                    | 2,159,114                      | 2,413,863                   | 15,788,441 | 90.9%            | 100.0%                             | 100.0%                             | 40.8%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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           | P          | 10/01/2022        | N   | None           | 8,906,845                    | 6,805,459                     | 395,794                        | 2,121,398                   | 9,322,651   | 95.5%            | 100.0%                             | 100.0%                             | 80.4%                              |
| 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%                             |
| MIRAMAR          | F          | 10/01/2022        | N   | None           | 205,036,739                  | 219,197,254                   | 8,734,268                      | 36,220,541                  | 264,152,063 | 77.6%            | 93.5%                              | 0.0%                               | 0.0%                               |
| 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          | G          | 10/01/2022        | N   | None           | 203,022,360                  | 152,308,747                   | 28,056,651                     | 62,355,717                  | 242,721,115 | 83.6%            | 100.0%                             | 100.0%                             | 36.3%                              |
| 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          | 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%                               |
| MONROE COUNTY    | ERP        | 07/01/2021        | N   | None           | 152,149                      | 353,093                       | 0                              | 0                           | 353,093     | 43.1%            | 43.1%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| MONROE COUNTY                | ERP        | 07/01/2019        | N   | None           | 206,793                      | 449,739                       | 0                              | 0                           | 449,739    | 46.0%            | 46.0%                              | 0.0%                               | 0.0%                               |
| MONROE COUNTY VOL F.F. & EMS | F          | 01/01/2023        | N   | None           | 775,234                      | 284,842                       | 0                              | 63,629                      | 348,471    | 222.5%           | 100.0%                             | 0.0%                               | 100.0%                             |
| MONROE COUNTY VOL F.F. & EMS | F          | 01/01/2022        | N   | None           | 813,330                      | 345,826                       | 0                              | 73,989                      | 419,815    | 193.7%           | 100.0%                             | 0.0%                               | 100.0%                             |
| MONROE COUNTY VOL F.F. & EMS | F          | 01/01/2022        | Y   | None           | 813,330                      | 345,826                       | 0                              | 73,989                      | 419,815    | 193.7%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                             |
| 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          | 10/01/2022        | N   | None           | 2,335,990                    | 1,363,742                     | 0                              | 677,383                     | 2,041,125  | 114.4%           | 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          | 10/01/2022        | N   | None           | 10,266,858                   | 6,674,923                     | 806,266                        | 2,716,596                   | 10,197,785 | 100.7%           | 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                   | G          | 10/01/2022        | N   | After          | 16,095,843                   | 15,307,953                    | 574,898                        | 2,350,763                   | 18,233,614 | 88.3%            | 100.0%                             | 100.0%                             | 9.1%                               |
| 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                   | P          | 10/01/2022        | N   | None           | 13,976,024                   | 9,782,671                     | 969,200                        | 4,358,899                   | 15,110,770 | 92.5%            | 100.0%                             | 100.0%                             | 74.0%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| NAPLES           | F          | 10/01/2022        | N   | None           | 61,581,033                   | 61,127,394                    | 1,796,553                      | 14,650,878                  | 77,574,825 | 79.4%            | 100.0%                             | 25.3%                              | 0.0%                               |
| 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           | G          | 10/01/2022        | N   | None           | 61,479,102                   | 48,322,573                    | 9,148,948                      | 13,827,464                  | 71,298,985 | 86.2%            | 100.0%                             | 100.0%                             | 29.0%                              |
| 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           | P          | 10/01/2022        | N   | None           | 57,569,007                   | 58,581,376                    | 3,139,171                      | 14,300,511                  | 76,021,058 | 75.7%            | 98.3%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| NEPTUNE BEACH    | P          | 10/01/2022        | N   | After          | 9,130,903                    | 8,434,370                     | 924,829                        | 1,383,688                   | 10,742,887 | 85.0%            | 100.0%                             | 75.3%                              | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| NEW PORT RICHEY  | F          | 10/01/2022        | N   | None           | 12,272,368                   | 11,031,209                    | 747,485                        | 2,325,248                   | 14,103,942 | 87.0%            | 100.0%                             | 100.0%                             | 21.2%                              |
| 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%                             |
| 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  | P          | 10/01/2022        | N   | None           | 31,425,212                   | 23,302,425                    | 147,574                        | 5,465,574                   | 28,915,573 | 108.7%           | 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 SMYRNA BEACH | F          | 10/01/2022        | N   | After          | 23,667,805                   | 21,830,002                    | 1,824,293                      | 6,581,555                   | 30,235,850 | 78.3%            | 100.0%                             | 100.0%                             | 0.2%                               |
| 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 | P          | 10/01/2022        | N   | None           | 18,648,461                   | 18,682,923                    | 1,498,858                      | 3,536,960                   | 23,718,741 | 78.6%            | 99.8%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District                 | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| NORTH BAY FCD                    | F          | 10/01/2022        | N   | After          | 6,288,965                    | 2,686,633                     | 466,531                        | 2,400,576                   | 5,553,740   | 113.2%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| 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 BREVARD HOSPITAL (Parrish) | G          | 10/01/2022        | N   | None           | 59,533,522                   | 28,984,235                    | 0                              | 15,340,953                  | 44,325,188  | 134.3%           | 100.0%                             | 0.0%                               | 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 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 COLLIER FCD                | F          | 10/01/2022        | N   | None           | 112,896,842                  | 53,783,096                    | 6,506,760                      | 59,739,390                  | 120,029,246 | 94.1%            | 100.0%                             | 100.0%                             | 88.1%                              |
| NORTH COLLIER FCD                | 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                | 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                | 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                | 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                | 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                | 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 MIAMI 691 [GPF]            | F          | 10/01/2022        | N   | None           | 2,067,713                    | 1,645,533                     | 0                              | 0                           | 1,645,533   | 125.7%           | 100.0%                             | 0.0%                               | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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] | G          | 10/01/2022        | N   | None           | 139,401,269                  | 91,990,539                    | 7,635,100                      | 34,505,504                  | 134,131,143 | 103.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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] | P          | 10/01/2022        | N   | None           | 5,588,917                    | 2,352,185                     | 259,842                        | 1,427,926                   | 4,039,953   | 138.3%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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 748       | P          | 10/01/2022        | N   | After          | 94,495,300                   | 78,145,653                    | 7,719,593                      | 35,706,423                  | 121,571,669 | 77.7%            | 100.0%                             | 100.0%                             | 24.2%                              |
| 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 BEACH     | G          | 10/01/2022        | N   | None           | 79,519,048                   | 103,537,439                   | 0                              | 18,038,836                  | 121,576,275 | 65.4%            | 76.8%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District               | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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              | PF         | 10/01/2022        | N   | None           | 96,113,826                   | 152,364,150                   | 6,618,796                      | 8,408,957                   | 167,391,903 | 57.4%            | 63.1%                              | 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%                               |
| 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 - MANAGEMENT | G          | 10/01/2022        | N   | None           | 19,315,757                   | 20,602,781                    | 342,820                        | 354,558                     | 21,300,159  | 90.7%            | 93.8%                              | 0.0%                               | 0.0%                               |
| NORTH MIAMI BEACH - MANAGEMENT | G          | 10/01/2021        | N   | None           | 23,994,831                   | 20,037,659                    | 223,311                        | 611,033                     | 20,872,003  | 115.0%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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 PORT                     | F          | 10/01/2022        | N   | After          | 54,354,227                   | 36,100,249                    | 4,639,875                      | 15,982,347                  | 56,722,471  | 95.8%            | 100.0%                             | 100.0%                             | 85.2%                              |
| 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                     | P          | 10/01/2022        | N   | None           | 53,576,421                   | 31,831,477                    | 4,598,077                      | 20,154,236                  | 56,583,790  | 94.7%            | 100.0%                             | 100.0%                             | 85.1%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| NORTH RIVER FCD  | F          | 10/01/2022        | N   | None           | 24,557,790                   | 17,865,366                    | 1,594,702                      | 7,430,174                   | 26,890,242  | 91.3%            | 100.0%                             | 100.0%                             | 68.6%                              |
| 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%                              |
| 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     | PF         | 10/01/2022        | N   | None           | 55,426,433                   | 63,431,657                    | 1,561,786                      | 5,322,070                   | 70,315,513  | 78.8%            | 87.4%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| OCALA            | F          | 10/01/2022        | N   | None           | 69,123,967                   | 65,866,844                    | 5,486,064                      | 20,473,981                  | 91,826,889  | 75.3%            | 100.0%                             | 59.4%                              | 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            | G          | 10/01/2022        | N   | After          | 164,488,736                  | 214,635,585                   | 4,981,792                      | 26,125,006                  | 245,742,383 | 66.9%            | 76.6%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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                 | P          | 10/01/2022        | N   | After          | 77,186,079                   | 64,588,502                    | 7,349,815                      | 27,728,594                  | 99,666,911  | 77.4%            | 100.0%                             | 100.0%                             | 18.9%                              |
| 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%                              |
| OCEAN CITY-WRIGHT FCD | F          | 10/01/2022        | N   | After          | 17,279,497                   | 17,960,250                    | 1,028,444                      | 2,948,856                   | 21,937,550  | 78.8%            | 96.2%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| OCOEE                 | G          | 10/01/2022        | N   | None           | 42,292,169                   | 31,807,141                    | 5,103,824                      | 9,623,887                   | 46,534,852  | 90.9%            | 100.0%                             | 100.0%                             | 55.9%                              |
| 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                 | PF         | 10/01/2022        | N   | None           | 62,536,777                   | 46,310,177                    | 5,711,417                      | 17,459,431                  | 69,481,025  | 90.0%            | 100.0%                             | 100.0%                             | 60.2%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| OKALOOSA ISLAND FCD | F          | 10/01/2022        | N   | After          | 10,846,248                   | 15,028,459                    | 803,346                        | 2,930,974                   | 18,762,779 | 57.8%            | 72.2%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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%                               |
| OKEECHOBEE          | F          | 10/01/2022        | N   | None           | 4,007,139                    | 3,446,557                     | 0                              | 0                           | 3,446,557  | 116.3%           | 100.0%                             | 0.0%                               | 100.0%                             |
| OKEECHOBEE          | F          | 10/01/2021        | N   | None           | 5,639,241                    | 3,583,913                     | 0                              | 252,359                     | 3,836,272  | 147.0%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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          | G          | 10/01/2022        | N   | None           | 4,938,522                    | 2,482,790                     | 559,265                        | 1,278,590                   | 4,320,645  | 114.3%           | 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          | P          | 10/01/2022        | N   | None           | 9,397,712                    | 5,986,523                     | 438,998                        | 1,843,217                   | 8,268,738  | 113.7%           | 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 UTILITY  | G          | 10/01/2022        | N   | None           | 9,626,810                    | 6,120,665                     | 107,822                        | 3,067,077                   | 9,295,564  | 103.6%           | 100.0%                             | 100.0%                             | 100.0%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| OLDSMAR               | F          | 10/01/2022        | N   | None           | 7,457,406                    | 2,044,118                     | 358,602                        | 4,842,064                   | 7,244,784  | 102.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| ORANGE COUNTY LIBRARY | G          | 01/01/2023        | N   | None           | 50,022,461                   | 34,324,966                    | 0                              | 8,455,157                   | 42,780,123 | 116.9%           | 100.0%                             | 0.0%                               | 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 PARK           | F          | 10/01/2022        | N   | None           | 8,473,379                    | 4,695,501                     | 470,247                        | 3,581,031                   | 8,746,779  | 96.9%            | 100.0%                             | 100.0%                             | 92.4%                              |
| 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           | G          | 10/01/2022        | N   | None           | 11,580,763                   | 7,620,516                     | 58,671                         | 2,716,958                   | 10,396,145 | 111.4%           | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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      | P          | 10/01/2022        | N   | None           | 19,705,119                   | 16,137,484                    | 696,103                        | 4,921,893                   | 21,755,480  | 90.6%            | 100.0%                             | 100.0%                             | 58.3%                              |
| 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%                             |
| 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%                             |
| ORLANDO          | F          | 10/01/2022        | N   | None           | 462,229,883                  | 358,182,258                   | 36,829,847                     | 147,478,979                 | 542,491,084 | 85.2%            | 100.0%                             | 100.0%                             | 45.6%                              |
| 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          | G          | 09/30/2022        | N   | None           | 202,833,617                  | 243,218,991                   | 2,647,328                      | 22,921,987                  | 268,788,306 | 75.5%            | 83.4%                              | 0.0%                               | 0.0%                               |
| 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          | P          | 10/01/2022        | N   | None           | 641,053,761                  | 589,342,578                   | 43,365,115                     | 146,949,493                 | 779,657,186 | 82.2%            | 100.0%                             | 100.0%                             | 5.7%                               |
| 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 AVIATION | G          | 10/01/2022        | N   | None           | 123,518,122                  | 127,557,381                   | 0                              | 16,944,928                  | 144,502,309 | 85.5%            | 96.8%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 UTILITY  | G          | 10/01/2022        | N   | After          | 431,017,402                  | 379,196,647                   | 14,477,103                     | 121,899,979                 | 515,573,729 | 83.6%            | 100.0%                             | 100.0%                             | 30.6%                              |
| 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%                              |
| ORMOND BEACH     | F          | 10/01/2022        | N   | None           | 32,216,232                   | 28,330,430                    | 2,288,202                      | 11,123,743                  | 41,742,375  | 77.2%            | 100.0%                             | 100.0%                             | 14.4%                              |
| 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     | G          | 10/01/2022        | N   | None           | 49,812,487                   | 39,092,463                    | 2,391,238                      | 14,955,257                  | 56,438,958  | 88.3%            | 100.0%                             | 100.0%                             | 55.7%                              |
| 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     | P          | 10/01/2022        | N   | After          | 37,725,785                   | 35,831,038                    | 2,719,712                      | 10,306,142                  | 48,856,892  | 77.2%            | 100.0%                             | 69.7%                              | 0.0%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| OVIEDO           | F          | 10/01/2022        | N   | None           | 16,941,463                   | 10,971,842                    | 2,234,927                      | 5,830,788                   | 19,037,557 | 89.0%            | 100.0%                             | 100.0%                             | 64.1%                              |
| 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%                             |
| 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           | P          | 10/01/2022        | N   | None           | 29,249,534                   | 16,796,569                    | 2,425,301                      | 10,662,821                  | 29,884,691 | 97.9%            | 100.0%                             | 100.0%                             | 94.0%                              |
| 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%                             |
| PACE FCD         | F          | 10/01/2022        | N   | None           | 722,655                      | 47,698                        | 0                              | 395,722                     | 443,420    | 163.0%           | 100.0%                             | 0.0%                               | 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          | 10/01/2022        | N   | After          | 8,334,136                    | 7,761,132                     | 471,457                        | 2,039,150                   | 10,271,739 | 81.1%            | 100.0%                             | 100.0%                             | 5.0%                               |
| 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          | G          | 10/01/2022        | N   | None           | 17,913,140                   | 20,921,005                    | 1,215,629                      | 3,415,084                   | 25,551,718 | 70.1%            | 85.6%                              | 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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          | P          | 10/01/2022        | N   | After          | 11,089,399                   | 10,071,018                    | 490,507                        | 2,590,612                   | 13,152,137  | 84.3%            | 100.0%                             | 100.0%                             | 20.4%                              |
| 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%                              |
| 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%                             |
| PALM BAY         | F          | 10/01/2022        | N   | After          | 88,645,341                   | 90,645,665                    | 5,143,875                      | 21,240,027                  | 117,029,567 | 75.7%            | 97.8%                              | 0.0%                               | 0.0%                               |
| 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         | G          | 10/01/2022        | N   | None           | 205,213                      | 12,188                        | 0                              | 0                           | 12,188      | 1683.7%          | 100.0%                             | 0.0%                               | 100.0%                             |
| 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         | P          | 10/01/2022        | N   | After          | 113,240,733                  | 108,502,504                   | 5,963,297                      | 20,624,780                  | 135,090,581 | 83.8%            | 100.0%                             | 79.5%                              | 0.0%                               |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 BEACH         | GPF        | 09/30/2022        | N   | After          | 242,925,807                  | 316,624,862                   | 10,437,879                     | 25,914,347                  | 352,977,088 | 68.8%            | 76.7%                              | 0.0%                               | 0.0%                               |
| 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 GARDENS | F          | 10/01/2022        | N   | After          | 120,331,201                  | 120,525,020                   | 4,089,269                      | 18,076,400                  | 142,690,689 | 84.3%            | 99.8%                              | 0.0%                               | 0.0%                               |
| 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 | 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 | P          | 10/01/2022        | N   | After          | 111,825,514                  | 93,974,139                    | 6,595,296                      | 27,611,186                  | 128,180,621 | 87.2%            | 100.0%                             | 100.0%                             | 40.8%                              |
| 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 COAST (VOL)   | F          | 10/01/2022        | N   | None           | 5,052,699                    | 3,158,527                     | 0                              | 527,814                     | 3,686,341   | 137.1%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 HARBOR FCD            | F          | 10/01/2022        | N   | After          | 38,316,797                   | 9,119,789                     | 3,322,400                      | 21,570,922                  | 34,013,111  | 112.7%           | 100.0%                             | 100.0%                             | 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%                             |
| 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 TRAN, INC. (ATU-1577) | G          | 01/01/2023        | N   | None           | 127,446,195                  | 87,621,761                    | 8,015,903                      | 56,917,147                  | 152,554,811 | 83.5%            | 100.0%                             | 100.0%                             | 55.9%                              |
| 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%                              |
| PALMETTO                   | G          | 10/01/2022        | N   | None           | 15,219,018                   | 11,385,765                    | 1,040,380                      | 3,690,758                   | 16,116,903  | 94.4%            | 100.0%                             | 100.0%                             | 75.7%                              |
| 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                   | P          | 10/01/2022        | N   | None           | 13,853,395                   | 13,138,230                    | 541,184                        | 2,722,746                   | 16,402,160  | 84.5%            | 100.0%                             | 100.0%                             | 6.4%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PANAMA CITY        | F          | 10/01/2022        | N   | None           | 37,732,537                   | 39,283,872                    | 2,427,742                      | 11,563,356                  | 53,274,970 | 70.8%            | 96.1%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| PANAMA CITY        | P          | 10/01/2022        | N   | None           | 36,614,310                   | 37,229,469                    | 1,865,924                      | 8,576,814                   | 47,672,207 | 76.8%            | 98.3%                              | 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 (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 BEACH  | F          | 10/01/2022        | N   | None           | 17,801,272                   | 15,012,904                    | 920,254                        | 4,123,745                   | 20,056,903 | 88.8%            | 100.0%                             | 100.0%                             | 45.3%                              |
| 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  | G          | 10/01/2022        | N   | None           | 41,133,108                   | 29,631,121                    | 4,294,071                      | 9,043,420                   | 42,968,612 | 95.7%            | 100.0%                             | 100.0%                             | 79.7%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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       | P          | 10/01/2022        | N   | None           | 24,258,456                   | 20,372,166                    | 2,555,481                      | 4,029,789                   | 26,957,436  | 90.0%            | 100.0%                             | 100.0%                             | 33.0%                              |
| 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%                             |
| 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%                              |
| PARKLAND                | P          | 10/01/2022        | N   | None           | 2,013,587                    | 2,429,034                     | 0                              | 0                           | 2,429,034   | 82.9%            | 82.9%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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%                             |
| PEMBROKE PARK COMM SUPP | G          | 10/01/2022        | N   | None           | 3,305,495                    | 3,055,501                     | 0                              | 248,198                     | 3,303,699   | 100.1%           | 100.0%                             | 0.0%                               | 100.0%                             |
| PEMBROKE PARK COMM SUPP | G          | 10/01/2021        | N   | None           | 3,958,430                    | 3,146,386                     | 0                              | 183,708                     | 3,330,094   | 118.9%           | 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 PINES          | G          | 10/01/2022        | N   | None           | 196,432,476                  | 190,732,246                   | 0                              | 11,197,221                  | 201,929,467 | 97.3%            | 100.0%                             | 0.0%                               | 50.9%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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   | PF         | 10/01/2022        | N   | None           | 765,837,403                  | 950,348,038                   | 3,813,177                      | 122,719,111                 | 1,076,880,326 | 71.1%            | 80.6%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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%                               |
| PENSACOLA        | F          | 10/01/2022        | N   | None           | 116,636,597                  | 115,811,074                   | 5,197,224                      | 11,720,048                  | 132,728,346   | 87.9%            | 100.0%                             | 15.9%                              | 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        | G          | 09/30/2022        | N   | None           | 131,905,286                  | 152,379,846                   | 3,379,516                      | 18,823,551                  | 174,582,913   | 75.6%            | 86.6%                              | 0.0%                               | 0.0%                               |
| 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        | P          | 10/01/2022        | N   | None           | 109,616,680                  | 112,577,109                   | 1,820,381                      | 21,917,520                  | 136,315,010   | 80.4%            | 97.4%                              | 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%                               |
| PERRY            | F          | 10/01/2022        | N   | None           | 4,038,817                    | 3,239,534                     | 54,150                         | 1,351,822                   | 4,645,506     | 86.9%            | 100.0%                             | 100.0%                             | 55.1%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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            | P          | 10/01/2022        | N   | None           | 9,006,472                    | 6,951,150                     | 192,682                        | 2,247,042                   | 9,390,874  | 95.9%            | 100.0%                             | 100.0%                             | 82.9%                              |
| 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%                             |
| 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%                             |
| PINELLAS PARK    | F          | 10/01/2022        | N   | None           | 70,415,538                   | 61,980,874                    | 3,785,077                      | 11,558,367                  | 77,324,318 | 91.1%            | 100.0%                             | 100.0%                             | 40.2%                              |
| 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    | G          | 10/01/2022        | N   | None           | 96,569,889                   | 65,930,372                    | 4,334,674                      | 19,275,844                  | 89,540,890 | 107.9%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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    | P          | 10/01/2022        | N   | None           | 77,874,122                   | 48,031,271                    | 1,567,859                      | 21,737,071                  | 71,336,201 | 109.2%           | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| PLANT CITY       | PF         | 10/01/2022        | N   | None           | 56,378,041                   | 49,665,659                    | 5,708,974                      | 17,204,196                  | 72,578,829  | 77.7%            | 100.0%                             | 100.0%                             | 5.8%                               |
| 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%                              |
| 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%                              |
| PLANTATION       | G          | 10/01/2022        | N   | After          | 180,982,444                  | 159,689,303                   | 16,733,268                     | 58,298,409                  | 234,720,980 | 77.1%            | 100.0%                             | 100.0%                             | 7.8%                               |
| 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       | P          | 10/01/2022        | N   | None           | 184,701,068                  | 185,600,312                   | 7,879,063                      | 40,131,013                  | 233,610,388 | 79.1%            | 99.5%                              | 0.0%                               | 0.0%                               |
| 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 (VOL) | F          | 10/01/2022        | N   | None           | 22,158,953                   | 16,768,171                    | 0                              | 3,490,059                   | 20,258,230  | 109.4%           | 100.0%                             | 0.0%                               | 100.0%                             |
| 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%                             |
| POMPANO BEACH    | G          | 10/01/2022        | N   | None           | 227,129,215                  | 221,955,811                   | 33,558,782                     | 67,554,694                  | 323,069,287 | 70.3%            | 100.0%                             | 15.4%                              | 0.0%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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    | PF         | 10/01/2022        | N   | None           | 232,301,213                  | 325,704,449                   | 21,380,192                     | 101,246,135                 | 448,330,776 | 51.8%            | 71.3%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| PORT ORANGE      | F          | 10/01/2022        | N   | None           | 34,905,766                   | 44,594,533                    | 1,669,424                      | 9,418,877                   | 55,682,834  | 62.7%            | 78.3%                              | 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      | G          | 10/01/2022        | N   | None           | 35,432,901                   | 29,482,804                    | 4,087,452                      | 4,904,137                   | 38,474,393  | 92.1%            | 100.0%                             | 100.0%                             | 38.0%                              |
| 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      | P          | 10/01/2022        | N   | None           | 48,598,646                   | 39,184,977                    | 2,661,000                      | 14,331,287                  | 56,177,264  | 86.5%            | 100.0%                             | 100.0%                             | 47.1%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 ST. LUCIE   | P          | 10/01/2022        | N   | After          | 136,880,957                  | 81,990,321                    | 18,116,570                     | 48,170,497                  | 148,277,388 | 92.3%            | 100.0%                             | 100.0%                             | 76.3%                              |
| 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%                             |
| 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%                             |
| PUNTA GORDA      | F          | 10/01/2022        | N   | None           | 18,856,076                   | 11,064,759                    | 1,769,853                      | 5,382,788                   | 18,217,400  | 103.5%           | 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          | 10/01/2021        | 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          | 10/01/2020        | 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      | G          | 10/01/2022        | N   | After          | 47,989,029                   | 41,394,662                    | 2,834,010                      | 10,537,336                  | 54,766,008  | 87.6%            | 100.0%                             | 100.0%                             | 35.7%                              |
| 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        | Y   | After          | 46,109,487                   | 32,240,512                    | 3,881,268                      | 12,560,102                  | 48,681,882  | 94.7%            | 100.0%                             | 100.0%                             | 79.5%                              |
| PUNTA GORDA      | G          | 10/01/2018        | N   | After          | 46,109,487                   | 32,240,512                    | 3,881,268                      | 12,560,102                  | 48,681,882  | 94.7%            | 100.0%                             | 100.0%                             | 79.5%                              |
| PUNTA GORDA      | P          | 10/01/2022        | N   | None           | 19,560,608                   | 17,848,265                    | 1,259,857                      | 4,367,708                   | 23,475,830  | 83.3%            | 100.0%                             | 100.0%                             | 10.4%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| QUINCY           | PF         | 10/01/2022        | N   | After          | 8,160,522                    | 10,328,704                    | 294,217                        | 378,190                     | 11,001,111  | 74.2%            | 79.0%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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%                               |
| RIVIERA BEACH    | F          | 10/01/2022        | N   | None           | 100,533,980                  | 74,407,368                    | 3,653,277                      | 23,714,448                  | 101,775,093 | 98.8%            | 100.0%                             | 100.0%                             | 94.8%                              |
| 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    | G          | 10/01/2022        | N   | None           | 121,224,047                  | 81,251,066                    | 4,282,957                      | 16,982,640                  | 102,516,663 | 118.2%           | 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    | P          | 09/30/2022        | N   | None           | 78,523,910                   | 60,730,011                    | 5,011,159                      | 18,503,288                  | 84,244,458  | 93.2%            | 100.0%                             | 100.0%                             | 69.1%                              |
| 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%                             |
| ROCKLEDGE        | F          | 10/01/2022        | N   | None           | 12,763,145                   | 11,993,631                    | 1,133,026                      | 2,340,275                   | 15,466,932  | 82.5%            | 100.0%                             | 67.9%                              | 0.0%                               |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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        | G          | 10/01/2022        | N   | None           | 19,374,874                   | 12,917,581                    | 2,675,420                      | 4,548,273                   | 20,141,274 | 96.2%            | 100.0%                             | 100.0%                             | 83.1%                              |
| 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        | P          | 10/01/2022        | N   | None           | 16,257,560                   | 12,398,341                    | 1,448,339                      | 2,778,548                   | 16,625,228 | 97.8%            | 100.0%                             | 100.0%                             | 86.8%                              |
| 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%                             |
| SAFETY HARBOR    | F          | 10/01/2022        | N   | None           | 12,062,819                   | 2,213,209                     | 0                              | 7,359,957                   | 9,573,166  | 126.0%           | 100.0%                             | 0.0%                               | 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%                             |
| SAINT AUGUSTINE  | F          | 10/01/2022        | N   | None           | 13,606,762                   | 7,896,953                     | 1,017,910                      | 5,277,191                   | 14,192,054 | 95.9%            | 100.0%                             | 100.0%                             | 88.9%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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  | G          | 10/01/2022        | N   | None           | 52,280,494                   | 42,000,329                    | 4,077,550                      | 12,884,374                  | 58,962,253 | 88.7%            | 100.0%                             | 100.0%                             | 48.1%                              |
| 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%                              |
| 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  | P          | 10/01/2022        | N   | None           | 23,808,247                   | 17,344,434                    | 1,491,756                      | 5,500,648                   | 24,336,838 | 97.8%            | 100.0%                             | 100.0%                             | 90.4%                              |
| 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 CLOUD      | G          | 10/01/2022        | N   | None           | 62,613,760                   | 46,412,817                    | 920,795                        | 17,478,159                  | 64,811,771 | 96.6%            | 100.0%                             | 100.0%                             | 87.4%                              |
| 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      | PF         | 10/01/2022        | N   | None           | 63,962,191                   | 45,557,410                    | 4,444,105                      | 23,355,138                  | 73,356,653 | 87.2%            | 100.0%                             | 100.0%                             | 59.8%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SAINT JOHNS RIVER PW PK | G          | 10/01/2022        | N   | After          | 146,392,210                  | 159,182,444                   | 173,467                        | 1,052,386                   | 160,408,297 | 91.3%            | 92.0%                              | 0.0%                               | 0.0%                               |
| 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%                               |
| 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 LUCIE COUNTY FCD  | F          | 10/01/2022        | N   | After          | 315,349,740                  | 313,221,767                   | 8,598,646                      | 83,728,410                  | 405,548,823 | 77.8%            | 100.0%                             | 24.7%                              | 0.0%                               |
| 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  | G          | 10/01/2022        | N   | After          | 18,704,417                   | 16,843,326                    | 737,334                        | 8,728,967                   | 26,309,627  | 71.1%            | 100.0%                             | 100.0%                             | 12.9%                              |
| 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 PETE BEACH        | F          | 10/01/2022        | N   | After          | 16,206,924                   | 18,764,993                    | 1,595,372                      | 3,371,548                   | 23,731,913  | 68.3%            | 86.4%                              | 0.0%                               | 0.0%                               |
| 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        | G          | 10/01/2022        | N   | After          | 11,420,318                   | 16,404,749                    | 163,837                        | 505,954                     | 17,074,540  | 66.9%            | 69.6%                              | 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 | P          | 10/01/2022        | N   | None           | 15,141,661                   | 19,574,555                    | 0                              | 0                           | 19,574,555  | 77.4%            | 77.4%                              | 0.0%                               | 0.0%                               |
| 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 PETERSBURG | F          | 10/01/2022        | N   | None           | 264,612,485                  | 217,047,061                   | 12,789,449                     | 50,247,875                  | 280,084,385 | 94.5%            | 100.0%                             | 100.0%                             | 69.2%                              |
| 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 | G          | 10/01/2022        | N   | None           | 444,694,902                  | 365,732,748                   | 16,938,139                     | 146,119,302                 | 528,790,189 | 84.1%            | 100.0%                             | 100.0%                             | 42.4%                              |
| 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 | P          | 10/01/2022        | N   | None           | 433,184,911                  | 404,050,030                   | 26,230,105                     | 104,726,694                 | 535,006,829 | 81.0%            | 100.0%                             | 100.0%                             | 2.8%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| SAN CARLOS PARK FCD | F          | 10/01/2022        | N   | None           | 27,994,483                   | 6,859,107                     | 389,406                        | 17,598,671                  | 24,847,184  | 112.7%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| 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%                             |
| SANFORD             | F          | 10/01/2022        | N   | After          | 39,566,946                   | 23,355,057                    | 2,690,672                      | 12,801,042                  | 38,846,771  | 101.9%           | 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             | P          | 10/01/2022        | N   | None           | 50,462,851                   | 39,515,508                    | 2,305,059                      | 10,268,188                  | 52,088,755  | 96.9%            | 100.0%                             | 100.0%                             | 84.2%                              |
| 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%                             |
| SANIBEL             | G          | 10/01/2022        | N   | None           | 31,173,857                   | 34,705,010                    | 360,338                        | 1,062,233                   | 36,127,581  | 86.3%            | 89.8%                              | 0.0%                               | 0.0%                               |
| 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             | P          | 10/01/2022        | N   | None           | 22,091,021                   | 23,140,481                    | 1,042,454                      | 3,161,481                   | 27,344,416  | 80.8%            | 95.5%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| SARASOTA                      | F          | 09/30/2022        | N   | None           | 157,306,522                  | 175,508,829                   | 0                              | 0                           | 175,508,829 | 89.6%            | 89.6%                              | 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                      | G          | 09/30/2022        | N   | After          | 151,024,624                  | 180,191,558                   | 8,168,124                      | 22,243,336                  | 210,603,018 | 71.7%            | 83.8%                              | 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                      | P          | 09/30/2022        | N   | After          | 263,148,430                  | 258,413,237                   | 12,852,452                     | 43,359,956                  | 314,625,645 | 83.6%            | 100.0%                             | 36.8%                              | 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 MEMORIAL HEALTH CARE | G          | 10/01/2022        | N   | None           | 361,656,191                  | 216,742,486                   | 0                              | 161,304,868                 | 378,047,354 | 95.7%            | 100.0%                             | 0.0%                               | 89.8%                              |
| 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-MANATEE AIRPORT      | G          | 10/01/2022        | N   | None           | 23,694,937                   | 17,561,007                    | 0                              | 12,104,887                  | 29,665,894  | 79.9%            | 100.0%                             | 0.0%                               | 50.7%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>/Inact | Ratio<br>Assets<br>/Liabs<br>/Contr | Ratio<br>Assets<br>/Liabs<br>/Actvs |
|--------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 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%                               |
| SATELLITE BEACH          | G          | 10/01/2022        | N   | None           | 7,341,913                    | 7,770,301                     | 405,092                        | 768,355                     | 8,943,748  | 82.1%            | 94.5%                               | 0.0%                                | 0.0%                                |
| 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          | PF         | 10/01/2022        | N   | None           | 21,530,112                   | 18,267,599                    | 2,181,323                      | 5,530,834                   | 25,979,756 | 82.9%            | 100.0%                              | 100.0%                              | 19.5%                               |
| 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%                               |
| SEBASTIAN                | P          | 10/01/2022        | N   | None           | 18,482,914                   | 14,146,354                    | 1,606,424                      | 5,636,823                   | 21,389,601 | 86.4%            | 100.0%                              | 100.0%                              | 48.4%                               |
| 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%                               |
| SEBRING                  | F          | 10/01/2022        | N   | None           | 13,680,608                   | 17,058,756                    | 80,615                         | 715,424                     | 17,854,795 | 76.6%            | 80.2%                               | 0.0%                                | 0.0%                                |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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                | P          | 10/01/2022        | N   | After          | 19,205,657                   | 16,508,558                    | 458,320                        | 5,907,974                   | 22,874,852  | 84.0%            | 100.0%                             | 100.0%                             | 37.9%                              |
| 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%                             |
| 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%                             |
| SEMINOLE               | F          | 10/01/2022        | N   | None           | 39,118,183                   | 35,442,425                    | 3,896,264                      | 7,058,512                   | 46,397,201  | 84.3%            | 100.0%                             | 94.3%                              | 0.0%                               |
| 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%                              |
| SOUTH BROWARD HOSPITAL | G          | 05/01/2022        | N   | None           | 855,992,769                  | 474,791,998                   | 0                              | 351,115,325                 | 825,907,323 | 103.6%           | 100.0%                             | 0.0%                               | 100.0%                             |
| SOUTH BROWARD HOSPITAL | 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 | 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 | 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 MIAMI [GP]       | G          | 10/01/2022        | N   | None           | 20,817,062                   | 11,922,568                    | 0                              | 6,101,757                   | 18,024,325  | 115.5%           | 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]       | P          | 10/01/2022        | N   | None           | 28,369,700                   | 20,213,892                    | 0                              | 8,204,824                   | 28,418,716  | 99.8%            | 100.0%                             | 0.0%                               | 99.4%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| 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 PASADENA   | F          | 10/01/2022        | N   | None           | 6,944,291                    | 5,404,670                     | 792,523                        | 3,512,376                   | 9,709,569  | 71.5%            | 100.0%                             | 100.0%                             | 21.3%                              |
| 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 WALTON FCD   | F          | 10/01/2022        | N   | None           | 66,136,902                   | 26,269,209                    | 5,324,172                      | 33,470,497                  | 65,063,878 | 101.6%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| Southeast Volusia County Hospital District (was Bert Fish) | G          | 01/01/2023        | N   | None           | 41,152,286                   | 35,999,486                    | 0                              | 137,210                     | 36,136,696 | 113.9%           | 100.0%                             | 0.0%                               | 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%                             |
| SOUTHERN MANATEE FCD                                       | F          | 10/01/2022        | N   | None           | 56,533,288                   | 30,090,938                    | 2,035,802                      | 26,050,658                  | 58,177,398 | 97.2%            | 100.0%                             | 100.0%                             | 93.7%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|----------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| 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 | G          | 10/01/2022        | N   | None           | 3,724,132                    | 4,003,387                     | 24,368                         | 120,586                     | 4,148,341  | 89.8%            | 93.0%                              | 0.0%                               | 0.0%                               |
| 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%                             |
| STARKE               | F          | 10/01/2022        | N   | None           | 4,325,785                    | 2,667,339                     | 37,004                         | 2,355,717                   | 5,060,060  | 85.5%            | 100.0%                             | 100.0%                             | 68.8%                              |
| 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               | G          | 10/01/2022        | N   | None           | 10,029,422                   | 10,173,632                    | 207,386                        | 1,876,525                   | 12,257,543 | 81.8%            | 98.6%                              | 0.0%                               | 0.0%                               |
| 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               | P          | 10/01/2022        | N   | None           | 4,498,559                    | 4,657,230                     | 85,637                         | 359,881                     | 5,102,748  | 88.2%            | 96.6%                              | 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| STARKE           | P          | 10/01/2019        | N   | None           | 4,469,865                    | 3,277,744                     | 42,170                         | 993,420                     | 4,313,334   | 103.6%           | 100.0%                             | 100.0%                             | 100.0%                             |
| STARKE           | P          | 10/01/2018        | N   | None           | 4,331,318                    | 2,967,185                     | 98,725                         | 1,157,704                   | 4,223,614   | 102.6%           | 100.0%                             | 100.0%                             | 100.0%                             |
| SUNRISE          | F          | 10/01/2022        | N   | None           | 154,973,848                  | 158,589,762                   | 12,563,588                     | 33,048,942                  | 204,202,292 | 75.9%            | 97.7%                              | 0.0%                               | 0.0%                               |
| 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          | G          | 10/01/2022        | N   | None           | 243,990,158                  | 272,586,988                   | 24,396,181                     | 55,940,673                  | 352,923,842 | 69.1%            | 89.5%                              | 0.0%                               | 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          | P          | 10/01/2022        | N   | After          | 183,038,305                  | 226,618,679                   | 10,224,685                     | 38,523,613                  | 275,366,977 | 66.5%            | 80.8%                              | 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%                              |
| SURFSIDE [GP]    | G          | 10/01/2022        | N   | None           | 10,540,717                   | 8,148,021                     | 297,910                        | 4,697,258                   | 13,143,189  | 80.2%            | 100.0%                             | 100.0%                             | 44.6%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| SURFSIDE [GP]     | P          | 10/01/2022        | N   | None           | 18,337,832                   | 8,360,073                     | 109,118                        | 11,008,669                  | 19,477,860    | 94.1%            | 100.0%                             | 100.0%                             | 89.6%                              |
| 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%                             |
| 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%                             |
| SWEETWATER        | P          | 10/01/2022        | N   | After          | 16,888,787                   | 8,331,346                     | 2,713,776                      | 7,412,276                   | 18,457,398    | 91.5%            | 100.0%                             | 100.0%                             | 78.8%                              |
| 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%                              |
| TALLAHASSEE [GPF] | F          | 10/01/2022        | N   | After          | 261,596,000                  | 240,123,000                   | 25,753,000                     | 22,265,000                  | 288,141,000   | 90.8%            | 100.0%                             | 83.4%                              | 0.0%                               |
| 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] | G          | 10/01/2022        | N   | After          | 1,346,451,000                | 1,062,039,000                 | 61,264,000                     | 237,329,000                 | 1,360,632,000 | 99.0%            | 100.0%                             | 100.0%                             | 94.0%                              |
| 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] | P          | 10/01/2022        | N   | After          | 390,916,000                  | 328,032,000                   | 28,358,000                     | 58,233,000                  | 414,623,000   | 94.3%            | 100.0%                             | 100.0%                             | 59.3%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| TAMARAC           | F          | 10/01/2022        | N   | None           | 129,161,487                  | 73,556,769                    | 14,020,368                     | 39,029,970                  | 126,607,107 | 102.0%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| 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           | G          | 10/01/2022        | N   | None           | 57,443,939                   | 34,673,194                    | 6,485,642                      | 14,673,473                  | 55,832,309  | 102.9%           | 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           | P          | 10/01/2022        | N   | After          | 6,006,559                    | 8,120,451                     | 0                              | 0                           | 8,120,451   | 74.0%            | 74.0%                              | 0.0%                               | 0.0%                               |
| 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 - ELECTED | G          | 10/01/2022        | N   | None           | 64,004,588                   | 36,840,861                    | 7,227,717                      | 17,883,856                  | 61,952,434  | 103.3%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |
| TAMPA             | G          | 10/01/2022        | N   | None           | 695,720,510                  | 647,481,200                   | 296,040                        | 193,121,547                 | 840,898,787 | 82.7%            | 100.0%                             | 100.0%                             | 24.8%                              |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB    | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|---------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| 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            | PF         | 10/01/2022        | N   | None           | 1,153,828,174                | 1,135,705,585                 | 127,520,870                    | 228,636,925                 | 1,491,863,380 | 77.3%            | 100.0%                             | 14.2%                              | 0.0%                               |
| 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 (STAFF) | G          | 10/01/2021        | N   | None           | 1,768,586                    | 300,763                       | 66,214                         | 458,779                     | 825,756       | 214.2%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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          | 10/01/2022        | N   | None           | 30,505,160                   | 26,923,399                    | 1,821,560                      | 4,882,522                   | 33,627,481    | 90.7%            | 100.0%                             | 100.0%                             | 36.1%                              |
| 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   | P          | 10/01/2022        | N   | After          | 28,154,346                   | 25,558,017                    | 2,251,509                      | 7,067,499                   | 34,877,025    | 80.7%            | 100.0%                             | 100.0%                             | 4.9%                               |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| TAVARES          | F          | 10/01/2022        | N   | None           | 9,784,860                    | 3,251,429                     | 550,982                        | 5,158,517                   | 8,960,928  | 109.2%           | 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%                             |
| 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          | P          | 10/01/2022        | N   | None           | 14,547,340                   | 13,138,829                    | 1,356,885                      | 2,082,538                   | 16,578,252 | 87.7%            | 100.0%                             | 100.0%                             | 2.5%                               |
| 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%                             |
| TEMPLE TERRACE   | F          | 10/01/2022        | N   | None           | 33,717,544                   | 26,979,928                    | 3,423,732                      | 12,286,184                  | 42,689,844 | 79.0%            | 100.0%                             | 100.0%                             | 27.0%                              |
| 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   | P          | 10/01/2022        | N   | After          | 32,483,105                   | 40,493,934                    | 2,636,824                      | 8,691,394                   | 51,822,152 | 62.7%            | 80.2%                              | 0.0%                               | 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%                               |
| TEQUESTA         | G          | 10/01/2022        | N   | None           | 7,742,454                    | 3,193,037                     | 1,045,220                      | 2,854,897                   | 7,093,154  | 109.2%           | 100.0%                             | 100.0%                             | 100.0%                             |
| 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| TEQUESTA [PF]    | F          | 10/01/2022        | N   | None           | 13,745,648                   | 8,035,971                     | 893,396                        | 5,392,237                   | 14,321,604 | 96.0%            | 100.0%                             | 100.0%                             | 89.3%                              |
| 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]    | P          | 10/01/2022        | N   | None           | 6,643,342                    | 1,788,404                     | 478,379                        | 1,822,825                   | 4,089,608  | 162.4%           | 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%                             |
| TITUSVILLE       | G          | 10/01/2022        | N   | None           | 60,434,843                   | 53,384,321                    | 2,079,541                      | 12,173,517                  | 67,637,379 | 89.4%            | 100.0%                             | 100.0%                             | 40.8%                              |
| 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       | PF         | 10/01/2022        | N   | None           | 63,282,670                   | 60,090,185                    | 4,370,462                      | 8,775,746                   | 73,236,393 | 86.4%            | 100.0%                             | 73.0%                              | 0.0%                               |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-------------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| TRI-COUNTY TRANSIT (ATU-1596) | G          | 10/01/2022        | N   | After          | 155,832,144                  | 127,733,966                   | 14,704,645                     | 33,539,877                  | 175,978,488 | 88.6%            | 100.0%                             | 100.0%                             | 39.9%                              |
| 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%                             |
| 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%                             |
| UMATILLA                      | P          | 10/01/2022        | N   | None           | 2,314,851                    | 610,477                       | 43,123                         | 712,512                     | 1,366,112   | 169.4%           | 100.0%                             | 100.0%                             | 100.0%                             |
| UMATILLA                      | P          | 10/01/2021        | N   | None           | 2,669,797                    | 611,752                       | 33,083                         | 618,415                     | 1,263,250   | 211.3%           | 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%                             |
| VENICE                        | F          | 10/01/2022        | N   | None           | 28,720,835                   | 38,064,517                    | 1,623,722                      | 8,485,245                   | 48,173,484  | 59.6%            | 75.5%                              | 0.0%                               | 0.0%                               |
| 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                        | P          | 10/01/2022        | N   | None           | 37,539,264                   | 44,184,439                    | 66,594                         | 215,286                     | 44,466,319  | 84.4%            | 85.0%                              | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| VERO BEACH                  | F          | 10/01/2022        | N   | None           | 6,499,860                    | 6,748,481                     | 0                              | 0                           | 6,748,481   | 96.3%            | 96.3%                              | 0.0%                               | 0.0%                               |
| 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                  | G          | 10/01/2022        | N   | None           | 89,800,196                   | 93,873,357                    | 3,140,442                      | 16,768,574                  | 113,782,373 | 78.9%            | 95.7%                              | 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                  | P          | 10/01/2022        | N   | After          | 45,001,750                   | 36,532,001                    | 1,849,177                      | 12,691,808                  | 51,072,986  | 88.1%            | 100.0%                             | 100.0%                             | 52.2%                              |
| 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%                              |
| VILLAGE OF NORTH PALM BEACH | G          | 10/01/2022        | N   | None           | 16,267,288                   | 14,752,999                    | 679,211                        | 3,226,277                   | 18,658,487  | 87.2%            | 100.0%                             | 100.0%                             | 25.9%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|-----------------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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 | PF         | 10/01/2022        | N   | None           | 30,067,827                   | 17,885,184                    | 2,032,932                      | 11,205,696                  | 31,123,812 | 96.6%            | 100.0%                             | 100.0%                             | 90.6%                              |
| 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%                             |
| 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 PALM SPRINGS     | G          | 10/01/2022        | N   | None           | 29,116,226                   | 19,359,883                    | 629,019                        | 7,700,770                   | 27,689,672 | 105.2%           | 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     | PF         | 10/01/2022        | N   | None           | 35,407,837                   | 29,808,983                    | 0                              | 7,018,944                   | 36,827,927 | 96.1%            | 100.0%                             | 0.0%                               | 79.8%                              |
| 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%                             |
| 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%                             |
| WAUCHULA                    | GP         | 10/01/2022        | N   | None           | 20,073,346                   | 9,634,736                     | 2,340,619                      | 3,751,241                   | 15,726,596 | 127.6%           | 100.0%                             | 100.0%                             | 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%                             |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                             |
| WEST MANATEE FCD | F          | 10/01/2022        | N   | None           | 23,423,875                   | 4,570,306                     | 1,047,464                      | 14,858,891                  | 20,476,661  | 114.4%           | 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%                             |
| 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 MELBOURNE   | P          | 10/01/2022        | N   | After          | 18,062,906                   | 13,098,281                    | 1,368,557                      | 3,605,346                   | 18,072,184  | 99.9%            | 100.0%                             | 100.0%                             | 99.7%                              |
| 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 PALM BEACH  | F          | 09/30/2022        | N   | None           | 244,496,646                  | 261,655,860                   | 29,683,157                     | 59,746,880                  | 351,085,897 | 69.6%            | 93.4%                              | 0.0%                               | 0.0%                               |
| 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  | G          | 09/30/2022        | N   | None           | 38,781,299                   | 36,056,964                    | 959,658                        | 4,054,150                   | 41,070,772  | 94.4%            | 100.0%                             | 100.0%                             | 43.5%                              |
| 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  | P          | 09/30/2022        | N   | None           | 425,292,643                  | 377,666,050                   | 21,131,166                     | 58,669,817                  | 457,467,033 | 93.0%            | 100.0%                             | 100.0%                             | 45.2%                              |
| 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%                              |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB  | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|---------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|-------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                              |
| WILLISTON           | G          | 10/01/2022        | N   | None           | 4,650,958                    | 2,362,310                     | 0                              | 951,742                     | 3,314,052   | 140.3%           | 100.0%                             | 0.0%                               | 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%                             |
| 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           | P          | 10/01/2022        | N   | None           | 2,703,663                    | 1,549,609                     | 0                              | 834,307                     | 2,383,916   | 113.4%           | 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%                             |
| WILTON MANORS (VOL) | F          | 10/01/2022        | N   | None           | 1,366,212                    | 1,488,836                     | 0                              | 258,794                     | 1,747,630   | 78.2%            | 91.8%                              | 0.0%                               | 0.0%                               |
| 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 [GP]  | G          | 10/01/2022        | N   | None           | 11,991,821                   | 16,771,458                    | 84,522                         | 241,848                     | 17,097,828  | 70.1%            | 71.5%                              | 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]  | P          | 10/01/2022        | N   | None           | 15,187,384                   | 18,437,170                    | 366,818                        | 2,426,447                   | 21,230,435  | 71.5%            | 82.4%                              | 0.0%                               | 0.0%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|--------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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%                               |
| 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%                               |
| WINTER GARDEN      | G          | 10/01/2022        | N   | None           | 31,238,181                   | 22,715,129                    | 1,440,293                      | 11,913,096                  | 36,068,518 | 86.6%            | 100.0%                             | 100.0%                             | 59.5%                              |
| 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      | PF         | 10/01/2022        | N   | None           | 50,429,781                   | 28,916,462                    | 2,296,462                      | 16,757,066                  | 47,969,990 | 105.1%           | 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 HAVEN       | F          | 10/01/2022        | N   | After          | 35,564,865                   | 28,531,110                    | 3,025,216                      | 9,428,317                   | 40,984,643 | 86.8%            | 100.0%                             | 100.0%                             | 42.5%                              |
| 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       | G          | 10/01/2022        | N   | None           | 67,817,658                   | 71,344,341                    | 4,932,684                      | 11,761,142                  | 88,038,167 | 77.0%            | 95.1%                              | 0.0%                               | 0.0%                               |
| 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%                               |

**APPENDIX D - Funding Progress (FASB 35 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Market<br>Value of<br>Assets | Liability<br>for<br>Ret & Ben | Liability<br>for<br>EE Contrib | Liability<br>for<br>Actives | Total PVAB | FASB 35<br>Ratio | Ratio<br>Assets<br>/Liabs<br>Inact | Ratio<br>Assets<br>/Liabs<br>Contr | Ratio<br>Assets<br>/Liabs<br>Actvs |
|------------------|------------|-------------------|-----|----------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|------------|------------------|------------------------------------|------------------------------------|------------------------------------|
| 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     | P          | 10/01/2022        | N   | After          | 33,410,808                   | 29,610,659                    | 2,461,996                      | 7,022,292                   | 39,094,947 | 85.5%            | 100.0%                             | 100.0%                             | 19.1%                              |
| 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 PARK      | F          | 10/01/2022        | N   | None           | 61,283,847                   | 57,641,092                    | 523,973                        | 11,588,230                  | 69,753,295 | 87.9%            | 100.0%                             | 100.0%                             | 26.9%                              |
| 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      | P          | 10/01/2022        | N   | None           | 58,924,322                   | 52,775,394                    | 779,851                        | 16,814,193                  | 70,369,438 | 83.7%            | 100.0%                             | 100.0%                             | 31.9%                              |
| 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 SPRINGS   | GPF        | 10/01/2022        | N   | None           | 61,810,677                   | 61,614,342                    | 0                              | 8,804,576                   | 70,418,918 | 87.8%            | 100.0%                             | 0.0%                               | 2.2%                               |
| 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%                              |

## APPENDIX E

### ACTUARIAL DATA

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

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

|                                   |  |
|-----------------------------------|--|
| Salary Assmp                      | Annual salary increase assumption percent.   |
| Salary Actual                     | Actual salary increase percent.  |
| Int Assump                        | Annual interest assumption percent.  |
| AV Actual                         | Actual interest return percent on the basis of actuarial value of assets.  |
| MV Actual                         | Actual interest return percent on the basis of market value of assets.   |
| Pr Gr Assump                      | Annual payroll growth assumption percent for the purpose of financing any Unfunded Actuarial Accrued Liability (UAAL). |
| <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 - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |   |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|---|
| ALACHUA COUNTY LIBRARY      | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.7             | 8.78             | 6.75          | 4.24      | -16.55       | 0.00            | VR  | NR DATE   |
| ALACHUA COUNTY SCHOOL BOARD | ERP        | 07/01/2022        | EAN               | 06/30/2022       | 0               | 0.00             | 6.50          | -9.93     | -9.93        | 0.00            | NA  | NA  |
| ALTAMONTE SPRINGS           | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.16            | 6.45             | 7.00          | -14.00    | -14.00       | 0.00            | VR  | NRD   |
| ALTAMONTE SPRINGS           | P          | 10/01/2022        | EAN               | 09/30/2022       | 3.97            | 3.99             | 7.00          | -13.71    | -13.71       | 0.00            | VR  | NRD   |
| APOPKA                      | F          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 2.96             | 7.00          | -2.47     | -18.60       | 0.00            | VR  | "The earlier of attainment of age 55 w 10 years of credited service, or 22 years of credited servic |
| APOPKA                      | G          | 10/01/2022        | EAN               | 09/30/2022       | 5               | 1.32             | 7.00          | -1.40     | -17.72       | 0.00            | VR  | "For participants w at least 5 Years of Service, 30% at age 57, 20% at ages 58-61, and 100% at age  |
| APOPKA                      | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 2.80             | 7.00          | -1.56     | -17.96       | 2.86            | VR  | "For participants w 10-19 Years of Service, 5% starting at ages 40-44 & increasing 1% at age 45 and |
| ARCADIA                     | G          | 01/01/2023        | EAN               | 12/31/2022       | 4.5             | 10.46            | 6.00          | -8.59     | -8.59        | 0.00            | 65  | NR DATE   |
| ARCADIA                     | PF         | 10/01/2022        | EAN               | 09/30/2022       | 11.70           | 13.63            | 6.50          | 3.01      | -16.37       | 0.00            | 55  | VARIABLE RATES  |
| ATLANTIC BEACH              | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.09            | 8.68             | 6.75          | 3.86      | -15.51       | 0.00            | VR  | "Starting from age 60, 30% for 1 year, 20% for 1 year, 15% for 3 years, 30% for one year, 40% for o |
| ATLANTIC BEACH              | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.01            | 10.59            | 6.75          | 3.38      | -15.13       | 3.35            | 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          | 10/01/2022        | EAN               | 09/30/2022       | 8.04            | 5.25             | 7.25          | 4.93      | -17.35       | 1.65            | VR  | VARIABLE RATES  |
| AUBURNDALE                  | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.59            | 7.57             | 7.25          | 4.26      | -15.15       | 0.00            | VR  | VARIABLE RATES  |
| AUBURNDALE                  | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.41            | 5.55             | 7.25          | 5.01      | -17.27       | 2.09            | VR  | VARIABLE RATES  |
| AVENTURA                    | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.00            | 3.04             | 7.25          | 4.47      | -16.40       | 0.00            | VR  | VARIABLE RATES  |
| AVON PARK                   | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.27            | 17.37            | 7.00          | 3.60      | -16.28       | 0.00            | VR  | VARIABLE RATES  |
| AVON PARK                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 7.00          | 2.78      | -15.86       | 0.00            | VR  | NORM RET AGE  |
| BAL HARBOUR VILLAGE         | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.71            | 7.52             | 5.75          | 4.25      | -17.44       | 2.75            | VR  | VARIABLE RATES  |
| BAL HARBOUR VILLAGE         | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.1             | 4.00             | 7.00          | 6.80      | -9.00        | 0.00            | VR  | VARIABLE RATES  |
| BARTOW                      | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.50            | 16.90            | 7.25          | 4.55      | -18.96       | 0.00            | VR  | VARIABLE RATES  |
| BARTOW                      | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.91            | 10.15            | 7.25          | 4.75      | -17.18       | 0.00            | VR  | VARIABLE RATES  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |  |
|-----------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|--|
| BARTOW                | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.79            | 24.10            | 7.50          | 4.07      | -19.11       | 0.00            | VR  | VARIABLE RATES   |
| BAY HARBOR ISLANDS    | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.00            | 16.04            | 6.00          | -13.09    | -12.91       | 0.00            | VR  | age 52 with at least 20 yrs of credited service,<br>age 55 with at least 10 yrs of credited service or               |
| BAY HARBOR ISLANDS    | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.00            | 10.35            | 6.00          | -13.01    | -12.91       | 0.00            | VR  | age 50 with at least 20 yrs of credited service,<br>age 55 with at least 10 yrs of credited service or               |
| BAY MEDICAL CENTER    | G          | 01/01/2023        | PUC               | 12/31/2022       | 0               | 0.00             | 6.75          | -13.39    | -13.39       | 0.00            | VR  | NORM RET AGE   |
| BELLE GLADE           | G          | 10/01/2022        | AGG               | 09/30/2022       | 4.35            | 9.68             | 6.50          | 3.69      | -17.08       | 0.00            | VR  | VARIABLE RATES   |
| BELLE GLADE (RETIRED) | PF         | 10/01/2022        | AGG               | 09/30/2022       | 0.00            | 0.00             | 5.00          | -13.54    | -13.54       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 6.05            | 7.63             | 7.20          | 3.65      | -19.93       | 2.51            | VR  | VARIABLE RATES   |
| BELLEVIEW             | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.23            | 25.97            | 7.50          | 3.99      | -17.01       | 0.00            | VR  | VARIABLE RATES   |
| BOCA GRANDE FCD       | F          | 10/01/2022        | FIL               | 09/30/2022       | 6.25            | 6.82             | 6.35          | 2.18      | -14.44       | 3.00            | VR  | VARIABLE RATES   |
| BOCA RATON            | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.99            | 4.88             | 7.60          | 5.38      | -15.78       | 3.00            | VR  | VARIABLE RATES   |
| BOCA RATON            | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.47            | 7.50             | 7.70          | 5.30      | -11.93       | 2.92            | VR  | VARIABLE RATES   |
| BOCA RATON EXECUTIVE  | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.3             | 5.14             | 7.00          | 5.65      | -14.67       | 3.50            | VR  | Varies by division age and service from 10% to<br>100%   |
| BOCA RATON HOUSING    | G          | 10/01/2021        | AGG               | 09/30/2021       | 4.50            | 8.85             | 7.00          | 19.94     | 19.54        | 0.00            | VR  | Division 1: age 55 with at least 20 yrs of<br>credited service or age 62 with at least 10 yrs<br>of credited service |
| BONITA SPRINGS FCD    | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.21            | 6.28             | 7.50          | 2.29      | -16.61       | 0.00            | VR  | VARIABLE RATES   |
| BONITA SPRINGS FCD    | G          | 10/01/2022        | EAN               | 09/30/2022       | 6.47            | 11.40            | 7.40          | 4.32      | -19.37       | 0.00            | VR  | VARIABLE RATES   |
| BOYNTON BEACH         | F          | 10/01/2022        | EAN               | 09/30/2022       | 7.5             | 10.00            | 7.15          | 5.24      | -15.66       | 2.50            | VR  | Rates vary by age and service 60% to 100%  |
| BOYNTON BEACH         | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.97            | 10.90            | 6.70          | 4.60      | -13.01       | 2.80            | VR  | Variable - Rates vary by age and service 20% to<br>100%  |
| BOYNTON BEACH         | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.37            | 12.10            | 6.90          | 3.47      | -14.43       | 2.50            | VR  | Variable - Varies by Age and Service from 10%<br>to 100%   |
| BRADENTON             | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.26            | 7.37             | 7.00          | 4.11      | -13.83       | 0.00            | VT  | VARIABLE RATES   |
| BRADENTON             | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.6             | 2.80             | 7.35          | 4.17      | -15.04       | 1.21            | VR  | 80% first eligible; 40%next 4 years; then 100%   |
| BROOKSVILLE           | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.86            | 18.19            | 7.55          | 5.52      | -14.68       | 0.00            | VR  | VARIABLE RATES   |
| BROOKSVILLE           | P          | 10/01/2022        | AGG               | 09/30/2022       | 0               | 0.00             | 7.25          | -6.66     | -16.77       | 0.00            | VR  | VARIABLE RATES   |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |   |
|--------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|---|
| BUSHNELL           |            | G 10/01/2022      | EAN               | 09/30/2022       | 6.00            | 9.37             | 7.50          | 2.95      | -19.39       | 0.00            | VR  | VARIABLE RATES  |
| CAPE CORAL         |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.95            | 5.62             | 6.75          | 4.20      | -12.10       | 0.00            | VR  | VARIABLE RATES  |
| CAPE CORAL         |            | G 10/01/2022      | EAN               | 09/30/2022       | 6.53            | 6.38             | 6.85          | 4.40      | -11.45       | 0.00            | VR  | VARIABLE RATES  |
| CAPE CORAL         |            | P 10/01/2022      | EAN               | 09/30/2022       | 7.81            | 6.87             | 7.00          | 4.33      | -12.37       | 0.00            | VR  | VARIABLE RATES  |
| CASSELBERRY        |            | PF 10/01/2022     | AGG               | 09/30/2022       | 6.04            | 9.87             | 7.25          | 4.04      | -15.74       | 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 10/01/2022      | AGG               | 09/30/2022       | 0               | 0.00             | 2.50          | -3.14     | -3.14        | 0.00            | 0   | 0   |
| CLEARWATER         |            | GPF 01/01/2023    | EAN               | 12/31/2022       | 4.32            | 9.16             | 6.50          | 6.08      | -14.02       | 0.00            | VR  | Variable from 15% to 100% based on age service and hazardous versus nonhazardous job status         |
| CLERMONT           |            | F 10/01/2022      | AGG               | 09/30/2022       | 5.5             | 13.81            | 7.00          | -16.90    | -16.69       | 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          |            | F 10/01/2022      | AGG               | 09/30/2022       | 4.00            | 0.00             | 7.00          | -0.46     | -0.46        | 0.00            | VR  | Earlier of 55 w/10CS or 52 w/25CS   |
| CLEWISTON          |            | G 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.25          | -3.93     | -21.37       | 0.00            | VR  | EARLIER OF 62,10 YOS OR 65 WITH 5 YEARS OF PART   |
| COCOA              |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.36            | 9.85             | 7.15          | 3.85      | -17.24       | 0.00            | VR  | VARIABLE RATES  |
| COCOA              |            | G 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.70          | 4.25      | -14.82       | 0.00            | VR  | VARIABLE RATES  |
| COCOA              |            | P 10/01/2022      | EAN               | 09/30/2022       | 4.51            | 8.37             | 7.25          | 4.26      | -14.54       | 0.00            | VR  | VARIABLE RATES  |
| COCOA BEACH        |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.17            | 4.82             | 7.40          | 3.54      | -18.09       | 0.00            | VR  | NORM RET AGE  |
| COCOA BEACH        |            | G 10/01/2022      | EAN               | 09/30/2022       | 5.12            | 13.48            | 7.25          | 3.15      | -18.96       | 0.00            | VR  | VARIABLE RATES  |
| COCOA BEACH        |            | P 10/01/2022      | EAN               | 09/30/2022       | 7.19            | 7.18             | 7.40          | 3.75      | -17.77       | 0.00            | VR  | NORM RET AGE  |
| COOPER CITY        |            | F 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.00          | 4.22      | -12.51       | 0.00            | VR  | Variable - from 40% to 100% based on years after reaching eligibility                               |
| COOPER CITY        |            | G 10/01/2022      | FIL               | 09/30/2022       | 6               | 3.44             | 6.50          | 6.56      | -6.63        | 0.00            | VR  | Variable - 70% in first year of eligibility then 40% per year for 4 years then 100%                 |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description   |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|
| COOPER CITY              | P          | 10/01/2022        | EAN               | 09/30/2022       | 5               | 6.60             | 6.00          | 4.38      | -8.80        | 0.00            | VR 100% when first eligible for normal retirement or DROP entry                                       |
| COOPER CITY - MANAGEMENT | GPF        | 10/01/2021        | EAN               | 09/30/2021       | 0               | 0.00             | 7.00          | 23.05     | 19.73        | 0.00            | 55 age 55 with at least 6 yrs of credited service   |
| CORAL GABLES             | GPF        | 10/01/2022        | EAN               | 09/30/2022       | 4.9             | 5.10             | 7.20          | 6.27      | -15.53       | 0.00            | VR Rates vary by group age service and year of eligibility - 5% to 100%                               |
| CORAL SPRINGS            | F          | 10/01/2022        | EAN               | 09/30/2022       | 3.76            | 5.04             | 7.25          | 5.60      | -14.54       | 0.00            | VR VARIABLE RATES   |
| CORAL SPRINGS            | G          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 5.00          | -1.70     | -16.30       | 0.00            | VR 62 and 5 or 55 and 10  |
| CORAL SPRINGS            | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.75            | 9.89             | 7.00          | 6.47      | -13.06       | 0.00            | VR VARIABLE RATES   |
| 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          | 10/01/2020        | EAN               | 09/30/2020       | 7.32            | -4.34            | 7.00          | 8.56      | 11.02        | 0.00            | VR VARIABLE RATES   |
| CRESTVIEW                | G          | 10/01/2022        | EAN               | 09/30/2022       | 6.77            | 9.08             | 7.00          | 5.76      | -13.31       | 1.96            | VR VARIABLE RATES   |
| CRESTVIEW                | PF         | 10/01/2022        | EAN               | 09/30/2022       | 6.12            | 7.43             | 7.00          | 5.52      | -13.30       | 1.82            | VR VARIABLE RATES   |
| DADE CITY                | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.75            | 13.41            | 7.00          | 4.30      | -17.81       | 0.00            | VR VARIABLE RATES   |
| DADE CITY                | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.20            | 6.91             | 7.00          | 3.85      | -18.32       | 0.00            | VR VARIABLE RATES   |
| DANIA BEACH              | G          | 10/01/2022        | EAN               | 09/30/2022       | 4               | 9.00             | 6.00          | 4.31      | -11.82       | 0.00            | VR Various rates from 40% to 100% based on years after first eligibility for normal retirement        |
| DANIA BEACH [PF]         | F          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 3.10             | 5.75          | 2.27      | -11.66       | 0.00            | VR VARIABLE RATES   |
| DANIA BEACH [PF]         | P          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 3.10             | 5.75          | 2.27      | -11.66       | 0.00            | VR VARIABLE RATES   |
| DAVENPORT                | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.25            | 11.49            | 7.50          | 3.47      | -18.03       | 0.00            | VR VARIABLE RATES   |
| DAVENPORT                | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.49            | 18.39            | 7.50          | 3.31      | -15.39       | 0.00            | VR VARIABLE RATES   |
| DAVIE                    | F          | 10/01/2022        | EAN               | 09/30/2022       | 5               | 4.10             | 7.05          | 6.80      | -10.30       | 0.00            | VR Varies by hire date  |
| DAVIE                    | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 5.20             | 6.95          | -2.40     | -15.80       | 0.00            | VR "20 years of Credited Service, or the date on which a member attains age 55."                      |
| DAVIE - GENERAL & MGMT   | G          | 10/01/2022        | AGG               | 09/30/2022       | 5.00            | 7.59             | 7.00          | 5.13      | -13.43       | 0.00            | vR hired on or after October 1, 2013: age 65 with at least 10 yrs of vested service or age 60 with at |
| DAYTONA BEACH            | PF         | 10/01/2022        | EAN               | 09/30/2022       | 4.26            | 10.17            | 7.50          | 6.23      | -16.58       | 0.00            | VR VARIABLE RATES   |
| DEERFIELD BEACH          | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.62            | 6.20             | 7.25          | 6.29      | -12.86       | 0.00            | VR EARLIER OF 20 & OUT OR 52 & 10   |
| DEERFIELD BEACH          | G          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 22.24            | 6.00          | 3.40      | -10.44       | 0.00            | VR "Age 64 and 10, or 55 and 25"  |
| DEERFIELD BEACH          | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.50          | 5.63      | -12.48       | 0.00            | VR VARIABLE RATES   |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|--------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| DELAND                   | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.42            | 18.96            | 7.00          | 2.59      | -14.57       | 0.00            | VR VARIABLE RATES  |
| DELAND                   | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.3             | 12.10            | 7.00          | 4.38      | -14.42       | 0.00            | VR NORM RET AGE  |
| DELAND                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.2             | 17.20            | 7.50          | 5.90      | -18.80       | 0.00            | VR NORM RET AGE  |
| DELRAY BEACH             | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.6             | 9.00             | 6.63          | 5.38      | -14.71       | 5.55            | VR "25% in first year elig, 17.5% next 2 years, 25% next year, 40% next year, 100% thereafter"         |
| DELRAY BEACH             | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.9             | 6.32             | 6.75          | 5.60      | -14.40       | 0.00            | VR VARIABLE RATES  |
| DELRAY BEACH             | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.9             | 10.20            | 6.75          | 4.40      | -17.53       | 5.67            | VR "35% in first year elig, 10% next 2 years, 25% next 2 years, 100% thereafter"                       |
| DELTONA                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.08            | 9.65             | 7.50          | 5.50      | -15.43       | 0.00            | VR VARIABLE RATES  |
| DESTIN FCD               | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.12            | 5.02             | 7.40          | 6.51      | -12.14       | 0.00            | VR VARIABLE RATES  |
| DORAL - Elected          | G          | 10/01/2021        |                   | 09/30/2022       |                 | 0.00             | 5.00          | 0.00      | 0.00         | 0.00            |  |
| DUNEDIN                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.12            | 10.17            | 7.25          | 5.38      | -14.39       | 0.00            | VR VARIABLE RATES  |
| DUNNELLON                | PF         | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 5.17             | 7.00          | -15.47    | -13.19       | 0.00            | VR age 55 with at least 10 years of credited service or any age with at least 25 years of credited ser |
| EAST LAKE TARPON FCD     | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.18            | 8.11             | 7.25          | 4.94      | -17.47       | 1.07            | VR VARIABLE RATES  |
| EAST NICEVILLE FCD       | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.48            | 13.26            | 7.00          | 3.21      | -19.60       | 0.00            | VR VARIABLE RATES  |
| EATONVILLE               | P          | 10/01/2021        | AGG               | 09/30/2021       | 5               | -0.38            | 6.50          | 20.60     | 20.60        | 0.00            | VR NORM RET AGE  |
| EDGEWATER                | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.08            | 11.66            | 7.00          | 4.25      | -15.25       | 0.00            | VR VARIABLE RATES  |
| EDGEWATER                | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.00            | 7.62             | 6.25          | 3.86      | -16.73       | 0.00            | 60 NORM RET AGE  |
| EDGEWATER                | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.78            | 13.03            | 7.40          | 4.46      | -15.68       | 0.00            | VR VARIABLE RATES  |
| ENGLEWOOD AREA FCD       | F          | 10/01/2022        |                   | 09/30/2022       | 6.66            | 6.62             | 7.30          | 3.73      | -14.52       | 0.00            | VR VARIABLE RATES  |
| ENGLEWOOD WATER DISTRICT | G          | 10/01/2022        | FIL               | 09/30/2022       | 0               | 0.00             | 7.00          | -14.65    | -14.65       | 0.00            | 65 NORM RET AGE  |
| ESTERO FCD               | F          | 10/01/2022        | AGG               | 09/30/2022       | 4.50            | 4.12             | 6.80          | 5.06      | -13.27       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 7.78            | 1.52             | 7.55          | 2.74      | -20.32       | 0.00            | VR VARIABLE RATES  |
| EUSTIS                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 7.69             | 6.80          | 0.54      | -16.39       | 3.00            | VR Variable - 60% in first year of eligibility then 40% for next 4 years then 100%                     |
| FERNANDINA BEACH         | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.19            | 10.04            | 7.25          | 2.54      | -13.83       | 0.00            | 65 VARIABLE RATES  |
| FERNANDINA BEACH         | PF         | 10/01/2022        | EAN               | 09/30/2022       | 7.07            | 7.68             | 7.50          | 2.57      | -17.22       | 0.00            | VR VARIABLE RATES  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |   |
|------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|---|
| FLAGLER BEACH          | F          | 10/01/2022        | EAN               | 09/30/2022       | 7.56            | 4.72             | 7.00          | 4.43      | -18.41       | 0.00            | VR  | VARIABLE RATES  |
| FLAGLER BEACH          | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.41            | 1.94             | 7.00          | 3.93      | -18.33       | 0.00            | VR  | NORM RET AGE  |
| FLORIDA CITY           | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.00          | -15.58    | -15.58       | 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  |
| FORT LAUDERDALE        | G          | 09/30/2022        | EAN               | 09/30/2022       | 3.75            | 4.32             | 6.75          | 5.23      | -12.42       | 0.00            | VR  | Variable from 13% to 100% based on age, service, and employee group                                 |
| FORT LAUDERDALE        | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.20            | 4.80             | 7.20          | 5.21      | -10.03       | 1.14            | VR  | VARIABLE RATES  |
| FORT MEADE             | F          | 10/01/2022        | FIL               | 09/30/2022       | 3.00            | 33.52            | 6.75          | 4.82      | -13.17       | 0.00            | VR  | VARIABLE RATES  |
| FORT MEADE             | G          | 10/01/2022        | FIL               | 09/30/2022       | 3.00            | 16.56            | 6.75          | 4.84      | -13.29       | 0.00            | VR  | VARIABLE RATES  |
| FORT MEADE             | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.75          | 4.81      | -13.27       | 0.00            | VR  | VARIABLE RATES  |
| FORT MYERS             | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.84            | 0.00             | 7.50          | 6.32      | -13.15       | 0.00            | VR  | VARIABLE RATES  |
| FORT MYERS             | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.74            | 7.25             | 7.25          | 5.02      | -18.81       | 0.00            | VR  | VARIABLE RATES  |
| FORT MYERS             | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.68            | 11.00            | 7.50          | 5.05      | -17.47       | 0.00            | VR  | NORM RET AGE  |
| FORT PIERCE            | GP         | 09/30/2022        | EAN               | 09/30/2022       | 5.15            | 9.70             | 7.25          | 3.05      | -16.07       | 4.00            | VR  | VARIABLE RATES  |
| FORT PIERCE SUPP       | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.9             | 11.30            | 6.75          | 3.10      | -15.46       | 3.00            | VR  | Rates vary by age and service from 15% to 100%  |
| FORT WALTON BEACH      | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.44            | 2.25             | 7.00          | 5.04      | -14.84       | 1.49            | NR  | NORM RET AGE  |
| FORT WALTON BEACH      | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.59            | 4.22             | 7.00          | 5.91      | -14.99       | 0.00            | VR  | VARIABLE RATES  |
| FORT WALTON BEACH      | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.65            | 9.90             | 7.00          | 5.45      | -13.47       | 0.00            | VR  | Variable Rates  |
| FROSTPROOF             | G          | 10/01/2022        | AGG               | 09/30/2022       | 5.50            | 16.55            | 7.00          | -13.32    | -13.22       | 0.00            | 65  | age 65 with at least 10 yrs of vested service   |
| FROSTPROOF             | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.50          | 1.97      | -15.38       | 0.00            | VR  | NORM RET AGE  |
| GAINESVILLE            | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.98            | 3.58             | 7.75          | -5.54     | -21.23       | 3.00            | VR  | VARIABLE RATES  |
| GAINESVILLE            | PF         | 10/01/2022        | EAN               | 09/30/2022       | 3.92            | 9.17             | 7.75          | -0.48     | -16.08       | 1.56            | VR  | VARIABLE RATES  |
| GOLDEN BEACH           | GP         | 10/01/2022        | FIL               | 09/30/2022       | 5.00            | 16.71            | 7.00          | 9.24      | -11.31       | 0.00            | VR  | General Employees: age 65; Police Officers or Town Manager: age 55 with at least 10 yrs of credited |
| GREATER NAPLES FCD     | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.05            | 15.50            | 7.40          | -0.54     | -17.56       | 0.00            | VR  | VARIABLE RATES  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description   |
|------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|
| GREEN COVE SPRINGS           | P          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 5.80             | 6.75          | 4.96      | -13.23       | 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          | 10/01/2022        | AGG               | 09/30/2022       | 5.59            | 8.28             | 7.00          | -14.04    | -14.01       | 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          | 10/01/2022        | AGG               | 09/30/2022       | 5.00            | 10.07            | 7.00          | -14.71    | -13.91       | 0.00            | VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service |
| GULF BREEZE                  | P          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 10.58            | 7.00          | -14.39    | -13.42       | 0.00            | VR age 55 with at least 6 yrs of credited service or age 52 with at least 25 yrs of credited service  |
| GULFPORT                     | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.47            | 7.52             | 7.10          | 3.98      | -20.04       | 3.00            | VR VARIABLE RATES   |
| GULFPORT                     | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.82            | 9.62             | 6.80          | 5.46      | -16.40       | 0.00            | VR VARIABLE RATES   |
| GULFPORT                     | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.44            | 11.40            | 7.15          | 4.34      | -18.18       | 1.63            | VR VARIABLE RATES   |
| HAINES CITY                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.03            | 15.22            | 7.00          | 5.17      | -15.39       | 1.72            | VR NORM RET AGE OR VARIABLE RATES   |
| HAINES CITY                  | G          | 10/01/2022        | UC                | 09/30/2022       | 6.00            | 10.30            | 7.25          | 5.28      | -13.22       | 0.00            | 60 NORM RET AGE   |
| HAINES CITY                  | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.82            | 10.88            | 7.30          | 5.96      | -13.92       | 2.45            | VR VARIABLE RATES   |
| HALIFAX HOSPITAL             | G          | 10/01/2021        | UC                | 09/30/2021       | 0               | 8.45             | 6.50          | 19.86     | 19.86        | 0.00            | VR Earlier of age 62 or 30 years of service   |
| HALLANDALE BEACH             | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.89            | 6.88             | 6.50          | 2.41      | -15.63       | 0.00            | VR Age 60   |
| HALLANDALE BEACH             | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.29            | 9.99             | 7.25          | 6.59      | -9.86        | 0.00            | VR VARIABLE RATES   |
| HALLANDALE BEACH PM          | G          | 10/01/2022        | EAN               | 09/30/2022       | 6.76            | 6.43             | 6.50          | 2.63      | -16.50       | 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        | 10/01/2022        | EAN               | 09/30/2022       | 2.19            | 5.93             | 7.50          | 4.55      | -15.21       | 0.00            | VR VARIABLE RATES   |
| HIALEAH - ELECTED            | G          | 10/01/2022        | EAN               | 09/30/2022       | 7.25            | 4.06             | 6.00          | 5.40      | -14.10       | 0.00            | VR NORM RET AGE   |
| HIALEAH GARDENS              | P          | 10/01/2022        | AGG               | 09/30/2022       | 5.2             | 8.10             | 7.25          | 4.35      | -13.56       | 0.00            | VR Experience based table of rates that are specific to the type of eligibility                       |
| HILLSBOROUGH COUNTY          | ERP        | 07/01/2022        | EAN               | 09/30/2023       | 0               | 0.00             | 2.25          | -1.70     | -1.70        | 2.50            | VR NORM RET AGE OR VARIABLE RATES   |
| HOLLEY-NAVARRE FCD           | F          | 10/01/2022        | AGG               | 09/30/2022       | 6.81            | 8.56             | 6.00          | 3.40      | -17.20       | 0.00            | VR Variable Rates   |
| HOLLY HILL                   | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.29            | 11.95            | 6.90          | 5.04      | -15.60       | 0.00            | VR VARIABLE RATES   |
| HOLLY HILL                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.24            | 14.96            | 6.90          | 5.13      | -16.57       | 0.00            | VR VARIABLE RATES   |
| HOLLYWOOD                    | F          | 10/01/2022        | EAN               | 09/30/2022       | 8.58            | 6.31             | 7.50          | 6.15      | -16.16       | 1.50            | VR VARIABLE RATES   |

**APPENDIX E - Actuarial Data - 9/30/2023**

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|------------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| HOLLYWOOD                          |            | G 10/01/2022      | EAN               | 09/30/2022       | 5.8             | 4.50             | 7.00          | 5.40      | -9.36        | 3.50            | VR Experience based table of rates that are specific to the type of eligibility                        |
| HOLLYWOOD                          |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.6             | 4.70             | 8.00          | -0.92     | -18.93       | 3.50            | VR VARIABLE  |
| HOLMES BEACH                       |            | P 10/01/2022      | EAN               | 09/30/2022       | 2.98            | 7.45             | 7.15          | 3.76      | -19.63       | 1.20            | VR VARIABLE RATES  |
| HOMESTEAD                          |            | F 01/01/2023      | EAN               | 12/31/2022       | 0               | 0.00             | 3.00          | 2.07      | -12.21       | 0.00            | VR Not Applicable  |
| HOMESTEAD                          |            | P 10/01/2022      | EAN               | 09/30/2022       | 7.2             | 10.10            | 7.00          | 4.30      | -12.90       | 0.00            | VR "70% for the 1st year after reaching normal retirement eligibility, 45% for the 2nd and 3rd years a |
| HOMESTEAD - General & Hospital     |            | G 10/01/2022      | EAN               | 09/30/2022       | 5               | 10.01            | 6.75          | 4.13      | -13.23       | 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 10/01/2022      | AGG               | 09/30/2022       | 4.00            | 0.21             | 6.00          | -13.29    | -13.29       | 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 10/01/2022     | EAN               | 09/30/2022       | 4.92            | 8.30             | 6.90          | 2.73      | -13.98       | 0.00            | VR NORM RET AGE  |
| INDIAN HARBOUR BEACH               |            | P 10/01/2022      | EAN               | 09/30/2022       | 6.18            | 10.83            | 7.25          | 4.52      | -19.07       | 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 10/01/2022     | EAN               | 09/30/2022       | 7.30            | 8.18             | 6.75          | -13.10    | -13.10       | 0.00            | VR VARIABLE RATES  |
| INDIAN SHORES                      |            | P 10/01/2022      | AGG               | 09/30/2022       | 5.00            | 6.50             | 6.50          | -13.01    | -13.01       | 0.00            | VR NORM RET AGE  |
| JACKSON MEMORIAL HOSPITAL          |            | G 01/01/2022      | EAN               | 12/31/2021       | 4               | 6.66             | 7.20          | 7.20      | 12.18        | 3.50            | 64 Age-indexed, group specific rates from 3% for age 55 to 100% at age 70                              |
| JACKSONVILLE                       |            | CO 10/01/2022     | EAN               | 09/30/2022       | 3.69            | 8.64             | 6.50          | 4.97      | -16.18       | 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 10/01/2022      | EAN               | 09/30/2022       | 3.77            | 5.81             | 6.50          | 3.99      | -15.68       | 1.50            | VR Varies by age, service, and employer group  |
| JACKSONVILLE                       |            | PF 10/01/2022     | EAN               | 09/30/2022       | 4.4             | 11.69            | 6.50          | 4.84      | -16.78       | 1.25            | VR Varies by age and service from 15% to 100%  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| JACKSONVILLE - DISABILITY    |            | G 10/01/2022      | EAN               | 09/30/2022       |                 | 0.00             | 6.50          | 0.00      | 0.00         | 1.50            | VR Varies by age, service, and employer group.<br>See valuation report for details.                          |
| JACKSONVILLE - DISABILITY    |            | PF 10/01/2022     | EAN               | 09/30/2022       |                 | 0.00             | 6.50          | 0.00      | 0.00         | 1.25            |  |
| JACKSONVILLE BEACH           |            | F 10/01/2022      | EAN               | 10/01/2022       | 4.1             | 10.30            | 6.50          | 3.56      | -15.70       | 2.50            | VR VARIABLE RATES  |
| JACKSONVILLE BEACH           |            | G 10/01/2022      | EAN               | 09/30/2022       | 3.85            | 5.60             | 7.50          | 4.09      | -15.94       | 2.50            | VR VARIABLE RATES  |
| JACKSONVILLE BEACH           |            | P 10/01/2022      | EAN               | 09/30/2022       | 4.21            | 4.55             | 7.50          | 3.94      | -15.93       | 2.50            | VR VARIABLE RATES  |
| JACKSONVILLE PF SENIOR STAFF |            | G 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.50          | -0.73     | -16.78       | 0.00            | VR N/A   |
| JUPITER                      |            | P 10/01/2022      | EAN               | 09/30/2022       | 8.4             | 8.10             | 7.00          | 4.66      | -18.82       | 0.00            | VR Hire<3/6/12: 65 points or 55 & 10;<br>Hire>=3/6/12: 70 points and 25 years of<br>service, or 55 & 10      |
| JUPITER ISLAND               |            | GPF 10/01/2022    | EAN               | 09/30/2022       | 3               | 7.59             | 5.50          | 3.35      | -14.99       | 3.00            | VR 65  |
| KEY BISCAYNE                 |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.4             | 9.10             | 7.40          | 5.50      | -14.20       | 0.00            | VR Rates vary by eligibility condition and years of<br>eligibility from 10% to 100%                          |
| KEY WEST                     |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.9             | 23.40            | 7.25          | 6.14      | -11.90       | 4.40            | VR NORM RET AGE  |
| KEY WEST                     |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.00            | 8.60             | 7.00          | 5.50      | -16.50       | 0.00            | VR Varies by hire date   |
| KEY WEST HOUSING             |            | G 01/01/2023      | EAN               | 12/31/2022       | 0.00            | 15.73            | 6.75          | 4.54      | -13.24       | 0.00            | VR VARIABLE RATES  |
| KEY WEST UTILITY             |            | G 01/01/2023      | EAN               | 12/31/2022       | 5.1             | 5.70             | 7.25          | 6.67      | -14.78       | 1.60            | VR NORM RET AGE  |
| KISSIMMEE                    |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.67            | 5.27             | 7.20          | 4.52      | -16.37       | 0.00            | VR VARIABLE RATES  |
| KISSIMMEE                    |            | G 10/01/2022      | EAN/AGG           | 09/30/2022       | 5.3             | 5.10             | 6.80          | 4.35      | -14.34       | 0.00            | VR "Varies based on age, years of service, and<br>group"   |
| KISSIMMEE                    |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.64            | 6.11             | 7.20          | 3.61      | -15.71       | 0.00            | VR VARIABLE RATES  |
| KISSIMMEE UTILITY AUTHORITY  |            | G 10/01/2022      | EAN               | 09/30/2022       | 6.17            | 4.87             | 7.75          | 3.33      | -17.88       | 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<br>or any age with at least 25 yrs of credited<br>service |
| LADY LAKE                    |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.90            | 8.66             | 7.00          | 4.83      | -17.11       | 0.00            | VR VARIABLE RATES  |
| LAKE ALFRED                  |            | G 10/01/2022      | EAN               | 09/30/2022       | 6.51            | 8.67             | 7.15          | 3.71      | -13.41       | 0.00            | VR VARIABLE RATES  |
| LAKE ALFRED                  |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.15            | 14.51            | 7.00          | 2.64      | -19.83       | 0.00            | VR VARIABLE RATES  |
| LAKE CITY                    |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.99            | 28.08            | 7.25          | 3.92      | -17.74       | 0.00            | VR NRD   |
| LAKE CITY                    |            | G 10/01/2022      | EAN               | 09/30/2022       | 4               | 12.86            | 7.25          | 4.55      | -18.20       | 0.00            | VR NRD   |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description   |
|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|
| LAKE CITY                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.33            | 25.56            | 7.00          | 4.24      | -17.30       | 0.00            | VR VARIABLE RATES   |
| LAKE HELEN                  | P          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 25.80            | 7.00          | -14.47    | -13.16       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 4.7             | 10.90            | 7.00          | 4.70      | -15.30       | 3.00            | VR Variable rates from 15% to 100% Based on NR eligibility  |
| LAKE MARY                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.06            | 6.38             | 7.00          | 5.57      | -15.35       | 0.00            | VR VARIABLE RATES   |
| LAKE PARK (RETIRED)         | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 7.50          | -14.04    | -14.04       | 0.00            | VR VARIABLE RATES   |
| LAKE WALES                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.73            | 4.65             | 7.75          | 2.68      | -13.09       | 1.00            | VR VARIABLE RATES   |
| LAKE WALES                  | G          | 10/01/2022        | FIL               | 09/30/2022       | 5.82            | 10.08            | 7.50          | 1.87      | -15.73       | 1.55            | VR VARIABLE RATES   |
| LAKE WALES                  | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.10            | 8.59             | 7.50          | 2.68      | -13.00       | 1.38            | VR NORM RET AGE   |
| LAKE WORTH BEACH            | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.5             | 8.90             | 6.70          | 5.20      | -15.61       | 0.00            | VR Variable - 90% at first eligibility 40% next 4 years then 100%                                     |
| LAKE WORTH BEACH            | G          | 10/01/2021        | EAN               | 09/30/2021       | 5.36            | 3.68             | 7.00          | 10.75     | 17.89        | 0.00            | VR "Varies by eligibility criteria, age and service from 50% to 100%"                                 |
| LAKE WORTH BEACH            | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.5             | 8.14             | 6.55          | 4.25      | -13.94       | 0.00            | VR Variable - 70% at first eligibility 40% next 4 years then 100%                                     |
| LAKELAND                    | F          | 10/01/2022        | FIL               | 09/30/2022       | 5.85            | 4.93             | 7.00          | 5.33      | -15.65       | 3.00            | VR VARIABLE RATES   |
| LAKELAND                    | G          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 5.30             | 6.75          | 2.90      | -12.80       | 2.50            | VR VARIABLE RATES   |
| LAKELAND                    | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.30            | 5.85             | 6.75          | 2.74      | -13.32       | 1.29            | VR VARIABLE RATES   |
| LANTANA                     | F          | 09/30/2022        | EAN               | 09/30/2022       | 6               | 12.21            | 6.00          | 4.59      | -16.13       | 0.00            | VR VARIABLE RATES   |
| LANTANA                     | P          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 8.62             | 6.75          | 4.71      | -16.67       | 4.00            | VR "80% in first year of eligibility then 40% per year for four years, then 100%"                     |
| LARGO                       | PF         | 10/01/2022        | EAN               | 09/30/2022       | 4.24            | 7.63             | 6.50          | 5.08      | -11.11       | 2.50            | VR Variable - from 30% to 100% based on age and service   |
| LAUDERDALE-BY-THE-SEA (VOL) | F          | 10/01/2021        | AGG               | 09/30/2021       | 5.5             | 19.30            | 6.25          | 17.00     | 17.00        | 0.00            | VR NRA  |
| LAUDERHILL                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.03            | 2.32             | 7.20          | 5.67      | -10.75       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 6.00            | 4.60             | 6.80          | 4.70      | -9.60        | 0.00            | VR Varies by hire date  |
| LAUDERHILL (C&M)            | G          | 10/01/2022        | EAN               | 09/30/2022       | 7.00            | 10.70            | 6.80          | 4.50      | -12.80       | 0.00            | VR Varies by hire date  |
| LEESBURG                    | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.87            | 9.83             | 7.00          | 4.76      | -15.93       | 0.00            | VR 52 & 25, or 55 & 10  |

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| City or District           | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |   |
|----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|---|
| LEESBURG                   |            | G 10/01/2022      | EAN               | 09/30/2022       | 0.00            | 0.00             | 7.00          | 6.39      | -12.08       | 0.00            | VR  | VARIABLE RATES  |
| LEESBURG                   |            | P 10/01/2022      | FIL               | 09/30/2022       | 5.88            | 6.64             | 6.80          | 5.12      | -15.64       | 0.00            | VR  | VARIABLE RATES  |
| LIGHTHOUSE POINT           |            | PF 10/01/2022     | EAN               | 09/30/2022       | 0               | 0.00             | 6.75          | -13.46    | -13.15       | 0.00            | VR  | age 60 with at least 8 yrs of vesting service,<br>age 55 with at least 10 yrs of vesting service or<br>age 50 with at least 25 yrs of vesting service |
| LIVE OAK                   |            | F 10/01/2022      | AGG               | 09/30/2022       | 0               | 0.00             | 6.75          | -15.75    | -15.75       | 0.00            | 55  | NORM RET AGE  |
| LONGBOAT KEY               |            | F 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.75          | 4.09      | -11.66       | 0.00            | VR  | NORM RET AGE  |
| LONGBOAT KEY               |            | G 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.75          | 4.09      | -11.66       | 0.00            | VR  | NORM RET AGE  |
| LONGBOAT KEY               |            | P 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.75          | 4.09      | -11.66       | 0.00            | VR  | NORM RET AGE  |
| LONGWOOD                   |            | PF 10/01/2022     | AGG               | 09/30/2022       | 4.00            | 7.80             | 6.50          | 2.88      | -13.21       | 0.00            | VR  | age 50 with at least 5 yrs of credited service or<br>any age with at least 25 yrs of credited service   |
| LYNN HAVEN                 |            | F 10/01/2022      | EAN               | 09/30/2022       | 7.55            | 11.09            | 7.25          | 6.16      | -12.84       | 0.00            | VR  | VARIABLE RATES  |
| LYNN HAVEN                 |            | G 10/01/2022      | EAN               | 09/30/2022       | 6.07            | 9.61             | 7.50          | 5.03      | -14.96       | 0.00            | VR  | VARIABLE RATES  |
| LYNN HAVEN                 |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.85            | 6.04             | 7.25          | 7.40      | -13.66       | 0.00            | VR  | VARIABLE RATES  |
| MADISON                    |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.83            | 8.62             | 7.00          | 4.35      | -17.05       | 0.00            | VR  | VARIABLE RATES  |
| MAITLAND                   |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.44            | 6.24             | 7.10          | 5.07      | -14.62       | 0.00            | VR  | VARIABLE RATES  |
| MANALAPAN                  |            | GP 10/01/2021     | EAN               | 09/30/2021       | 4               | 4.60             | 6.50          | 8.08      | 20.00        | 3.00            | VR  | "100% first year of eligibility"  |
| MARATHON                   |            | F 10/01/2022      | AGG               | 09/30/2022       | 4.00            | 6.73             | 6.75          | 4.83      | -13.56       | 0.00            | VR  | age 55 with at least 6 yrs of credited service or<br>any age with at least 20 yrs of credited service   |
| MARCO ISLAND               |            | F 10/01/2022      | EAN               | 09/30/2022       | 8.7             | 4.20             | 7.00          | 4.61      | -12.30       | 0.00            | VR  | 100% in first year of eligibility   |
| MARCO ISLAND               |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.99            | 12.15            | 7.00          | 3.70      | -11.27       | 0.00            | VR  | VARIABLE RATES  |
| MARIANNA                   |            | F 10/01/2022      | AGG               | 09/30/2022       | 5               | 13.56            | 6.50          | -17.38    | -17.38       | 0.00            | VR  | NORM RET AGE  |
| MARIANNA                   |            | P 10/01/2022      | AGG               | 09/30/2022       | 5               | 10.87            | 6.50          | -17.27    | -17.27       | 0.00            | VR  | NORM RET AGE  |
| MARTIN COUNTY              |            | ERP 07/01/2022    | EAN               | 06/30/2022       | 0               | 0.00             | 5.50          | 7.47      | -13.85       | 0.00            | NA  | NA  |
| MEDLEY                     |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.36            | 6.73             | 7.25          | 5.81      | -16.52       | 0.00            | VR  | VARIABLE RATES  |
| MEDLEY - GENERAL + ELECTED |            | G 10/01/2022      | EAN               | 09/30/2022       | 9.89            | 0.56             | 6.50          | 5.54      | -16.61       | 0.00            | VR  | VARIABLE RATES  |
| MELBOURNE                  |            | F 10/01/2022      | EAN               | 09/30/2022       | 6               | 4.81             | 7.12          | 3.80      | -11.82       | 0.00            | VR  | 55 & 10 or 0 & 25   |
| MELBOURNE                  |            | P 10/01/2022      | EAN               | 09/30/2022       | 4.81            | 6.87             | 7.25          | 3.89      | -17.65       | 0.00            | VR  | NORM RET AGE  |
| MELBOURNE [G]              |            | G 10/01/2022      | AGG               | 09/30/2022       | 6.00            | 6.33             | 7.00          | 2.51      | -17.74       | 0.00            | VR  | VARIABLE RATES  |

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|------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|--|
| MELBOURNE [G] - SPECIAL RISK | G          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 7.00          | 2.51      | -17.74       | 0.00            | VR  | VARIABLE RATES   |
| MELBOURNE BEACH              | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.88            | 8.54             | 6.70          | 3.06      | -16.71       | 0.00            | VR  | NORM RET AGE   |
| MIAMI - ELECTED              | G          | 01/01/2022        | PUC               | 12/31/2001       | 0               | -0.15            | 2.50          | -0.25     | -0.25        | 0.00            | 0   | Later of end of current term in office or age 55   |
| MIAMI - FIPO                 | PF         | 10/01/2022        | AGG               | 09/30/2022       | 7.7             | 8.93             | 7.00          | 5.15      | -12.35       | 7.65            | VR  | Rates starting at 20 YOS, varying for Police & Fire  |
| MIAMI - FIPO (STAFF)         | G          | 10/01/2022        | AGG               | 09/30/2022       | 5               | 2.00             | 6.50          | 3.67      | -22.51       | 0.00            | VR  | 100% of members are assumed to retired 5 years after normal retirement date                      |
| MIAMI - FIPO COLA (RETIRED)  | PF         | 01/01/2023        | AB                | 09/30/2022       | 7.71            | 8.84             | 7.00          | 5.15      | -12.20       | 0.00            | VR  | Rates starting at 20 YOS, varing for Police & Fire   |
| MIAMI - GESE                 | GS         | 10/01/2022        | EAN               | 09/30/2022       | 4.57            | 7.83             | 7.30          | 5.85      | -15.43       | 3.00            | VR  | VARIABLE   |
| MIAMI - GESE (EXCESS)        | GS         | 10/01/2022        | EAN               | 09/30/2022       | 4.64            | 0.00             | 7.45          | 0.00      | 0.00         | 0.00            | VR  | VARIABLE   |
| MIAMI - GESE (STAFF)         | GS         | 10/01/2022        | EAN               | 09/30/2022       | 6               | 10.21            | 7.30          | 4.81      | -16.49       | 0.00            | VR  | VARIABLE   |
| MIAMI - OFF-STREET PARKING   | G          | 10/01/2022        | EAN               | 09/30/2022       | 4               | 6.20             | 6.00          | 4.31      | -17.69       | 0.00            | VR  | VARIABLE RATES   |
| MIAMI BEACH                  | G          | 10/01/2022        | EAN               | 09/30/2022       | 0.00            | 1.59             | 7.20          | 5.69      | -13.65       | 0.00            | VR  | VARIABLE RATES   |
| MIAMI BEACH                  | PF         | 10/01/2022        | EAN               | 09/30/2022       | 6.1             | 9.00             | 7.35          | 6.10      | -11.82       | 2.40            | 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          | 10/01/2022        | EAN               | 09/30/2022       | 6.00            | 4.30             | 7.00          | 4.46      | -17.90       | 0.00            | VR  | NORM RET AGE   |
| MIAMI SPRINGS                | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.34            | 5.89             | 7.00          | 5.94      | -15.80       | 0.00            | VR  | Variable - 50% in first year elig then 25% for 10 years then 100%                                |
| MIAMI SPRINGS                | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 7.75             | 7.00          | 6.11      | -15.99       | 0.00            | VR  | Variable from 25% to 100% based on hire date and years after initial eligibility                 |
| MIAMI-DADE COUNTY            | ERP        | 07/01/2022        | EAN               | 06/30/2022       | 0               | 0.00             | 6.73          | -12.82    | -12.82       | 0.00            | N/A   | N/A  |
| MIDWAY FCD                   | F          | 10/01/2022        | AGG               | 09/30/2022       | 6.43            | 9.67             | 7.00          | 4.90      | -13.49       | 0.00            | VR  | VARIABLE RATES   |
| MILTON                       | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.88            | 8.70             | 7.75          | 4.76      | -12.70       | 1.26            | VR  | NORM RET AGE   |
| MILTON                       | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.75            | 12.63            | 7.30          | 5.45      | -13.01       | 0.00            | VR  | VARIABLE RATES   |
| MILTON                       | P          | 10/01/2022        | EAN               | 09/30/2022       | 7.10            | 14.96            | 7.25          | 6.06      | -12.24       | 0.00            | VR  | VARIABLE RATES   |
| MIRAMAR                      | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.00            | 4.90             | 7.25          | 4.70      | -15.00       | 0.00            | VR  | Varies by hire date  |
| MIRAMAR                      | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.2             | 8.70             | 7.00          | 5.50      | -11.50       | 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  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District                 | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|----------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| 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          | 01/01/2023        | AGG               | 12/31/2022       | 0               | 0.00             | 3.60          | -0.35     | -0.35        | 0.00            | VR VARIABLE RATES  |
| 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          | 10/01/2022        | AGG               | 09/30/2022       | 5               | -4.51            | 6.50          | -16.43    | -16.43       | 0.00            | VR NORM RET AGE  |
| MOUNT DORA                       | F          | 10/01/2022        | AGG               | 09/30/2022       | 5.5             | 11.00            | 7.00          | 4.07      | -11.20       | 0.00            | VR "80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"                       |
| MOUNT DORA                       | G          | 10/01/2022        | FIL               | 09/30/2022       | 6               | 8.20             | 6.38          | 5.60      | -10.40       | 0.00            | 60 100% at later of NRD or one year after valuation date   |
| MOUNT DORA                       | P          | 10/01/2022        | AGG               | 09/30/2022       | 9               | 5.20             | 7.00          | 3.94      | -12.54       | 0.00            | VR "80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"                       |
| NAPLES                           | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.98            | 18.57            | 7.00          | 5.52      | -12.85       | 0.00            | VR VARIABLE RATES  |
| NAPLES                           | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.34            | 8.99             | 7.00          | 5.36      | -12.37       | 0.00            | VR VARIABLE RATES  |
| NAPLES                           | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.93            | 18.59            | 7.00          | 5.37      | -12.51       | 0.00            | VR VARIABLE RATES  |
| NEPTUNE BEACH                    | P          | 10/01/2022        | EAN               | 09/30/2022       | 8.04            | 7.87             | 7.50          | 2.31      | -17.28       | 0.00            | VR VARIABLE RATES  |
| NEW PORT RICHEY                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.41            | 8.93             | 7.50          | 3.22      | -17.85       | 0.00            | VR VARIABLE RATES  |
| NEW PORT RICHEY                  | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.8             | 6.70             | 7.25          | 7.06      | -9.31        | 0.00            | VR NORM RET AGE  |
| NEW SMYRNA BEACH                 | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.99            | 4.31             | 7.80          | 2.29      | -15.57       | 0.00            | VR VARIABLE RATES  |
| NEW SMYRNA BEACH                 | P          | 10/01/2022        | EAN               | 09/30/2022       | 3.23            | 2.67             | 7.75          | 5.16      | -13.89       | 0.00            | VR VARIABLE RATES  |
| NORTH BAY FCD                    | F          | 10/01/2022        | EAN               | 09/30/2022       | 0.00            | 2.51             | 7.25          | 5.52      | -14.88       | 0.00            | VR VARIABLE RATES  |
| NORTH BREVARD HOSPITAL (Parrish) | G          | 10/01/2022        | AGG               | 09/30/2022       | 0               | 0.00             | 6.85          | 5.49      | -17.62       | 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                | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.23            | 2.78             | 7.00          | -15.81    | -15.81       | 0.00            | VR VARIABLE RATES  |
| NORTH MIAMI 691 [GPF]            | F          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.75          | 6.11      | -9.10        | 0.00            | VR VARIABLE RATES  |
| NORTH MIAMI 691 [GPF]            | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.7             | 6.11             | 6.75          | 6.11      | -9.10        | 0.00            | VR VARIABLE RATES  |
| NORTH MIAMI 691 [GPF]            | P          | 10/01/2022        | EAN               | 09/30/2022       | 3.0             | 5.90             | 6.75          | 6.11      | -9.10        | 0.00            | VR VARIABLE RATES  |
| NORTH MIAMI 748                  | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.6             | 3.66             | 7.00          | 5.45      | -9.40        | 0.00            | VR Rates from 25% to 100% based on years after NR eligibility  |
| NORTH MIAMI BEACH                | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.91            | 8.84             | 7.35          | 5.01      | -10.68       | 0.00            | VR NORM RET AGE  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District                  | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|-----------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| NORTH MIAMI BEACH                 | PF         | 10/01/2022        | EAN               | 09/30/2022       | 7.69            | 5.80             | 7.50          | 3.75      | -15.52       | 1.53            | VR "Members vested on or before January 31, 2016 are assumed to retire at the earlier of age 52 or 20" |
| NORTH MIAMI BEACH -<br>MANAGEMENT | G          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 5.38             | 7.25          | -13.72    | -13.66       | 0.00            | VR age 62 with at least 4 yrs of credited service or age 55 with age plus service at least equal to 75 |
| NORTH PORT                        | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.20            | 1.74             | 6.75          | 3.78      | -14.06       | 0.00            | VR VARIABLE RATES  |
| NORTH PORT                        | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.02            | 11.73            | 7.00          | 4.35      | -14.54       | 0.00            | VR VARIABLE RATES  |
| NORTH RIVER FCD                   | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.52            | 8.50             | 7.40          | 3.07      | -17.14       | 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         | 10/01/2022        | EAN               | 09/30/2022       | 5               | 5.80             | 6.90          | 4.10      | -17.20       | 0.00            | VR Varies by hire date   |
| OCALA                             | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.74            | 9.45             | 7.00          | 6.59      | -14.99       | 1.57            | VR "25% at 70-71 points, 15% at 72-74 points, 25% at 75-79 points, 100% at 80 points"                  |
| OCALA                             | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.95            | 8.94             | 6.80          | 3.96      | -14.20       | 0.00            | VR VARIABLE RATES  |
| OCALA                             | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.81            | 19.73            | 7.25          | 2.94      | -16.74       | 0.00            | VR VARIABLE RATES  |
| OCEAN CITY-WRIGHT FCD             | F          | 10/01/2022        | EAN               | 09/30/2022       | 8.18            | 11.57            | 6.80          | 4.29      | -15.03       | 2.10            | VR VARIABLE RATES  |
| OCOE                              | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.40            | 7.23             | 7.00          | 3.00      | -15.83       | 0.00            | VR VARIABLE RATES  |
| OCOE                              | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.91            | 9.93             | 7.00          | 3.42      | -14.93       | 0.00            | VR VARIABLE RATES  |
| OKALOOSA ISLAND FCD               | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.81            | 7.90             | 7.10          | 6.48      | -14.91       | 1.80            | VR NORM RET AGE  |
| OKEECHOBEE                        | F          | 10/01/2022        | EAN               | 09/30/2022       | 7               | 0.00             | 6.00          | 2.40      | -20.10       | 0.00            | VR NORM RET AGE  |
| OKEECHOBEE                        | G          | 10/01/2022        | AGG               | 09/30/2022       | 6               | 3.10             | 6.75          | 3.40      | -19.10       | 0.00            | VR NORM RET AGE  |
| OKEECHOBEE                        | P          | 10/01/2022        | AGG               | 09/30/2022       | 6               | 6.30             | 7.00          | 3.20      | -19.60       | 0.00            | VR NORM RET AGE  |
| OKEECHOBEE UTILITY                | G          | 10/01/2022        | AGG               | 09/30/2022       | 4.7             | 6.40             | 6.75          | 3.20      | -19.20       | 0.00            | VR NORM RET AGE  |
| OLDSMAR                           | F          | 10/01/2022        | AGG               | 09/30/2022       | 4.50            | 4.60             | 6.75          | -3.14     | -13.30       | 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          | 01/01/2023        | EAN               | 12/31/2022       | 4.5             | 5.73             | 6.75          | -18.11    | -18.11       | 0.00            | VR NORM RET AGE  |
| ORANGE PARK                       | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.47            | 18.74            | 7.25          | 4.02      | -14.75       | 0.00            | VR NORM RET AGE  |
| ORANGE PARK                       | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.75            | 5.01             | 7.00          | -13.30    | -13.30       | 0.00            | VR NORM RET AGE  |
| ORANGE PARK                       | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.17            | 8.17             | 6.70          | 3.16      | -21.64       | 0.00            | VR NORM RET AGE  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| ORLANDO                    | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.23            | 3.76             | 7.25          | 4.19      | -15.27       | 1.86            | VR Retirement decrements begin at 20 years of service.   |
| ORLANDO                    | G          | 09/30/2022        | AGG               | 09/30/2022       | 4               | 5.01             | 6.50          | 0.60      | -16.72       | 0.00            | VR VARIABLE RATES  |
| ORLANDO                    | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.31            | 4.77             | 7.25          | 4.62      | -15.37       | 2.18            | VR 25% at 20-27 YOS, 50% at 27-28, 100% at 29+. Assume 100% at age 65                                |
| ORLANDO AVIATION           | G          | 10/01/2022        | EAN               | 09/30/2022       | 0.00            | 8.82             | 6.75          | 4.37      | -19.71       | 0.00            | VR VARIABLE RATES  |
| ORLANDO UTILITY            | G          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 10.50            | 6.75          | 1.70      | -16.80       | 3.00            | VR Rates vary by age and service 10% to 100%   |
| ORMOND BEACH               | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.96            | 12.85            | 7.00          | 2.92      | -15.08       | 0.00            | VR VARIABLE RATES  |
| ORMOND BEACH               | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.01            | 6.87             | 6.75          | 2.88      | -15.41       | 0.00            | VR VARIABLE RATES  |
| ORMOND BEACH               | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.82            | 9.79             | 6.75          | 2.90      | -15.05       | 0.44            | VR VARIABLE RATES  |
| OVIEDO                     | F          | 10/01/2022        | FIL               | 09/30/2022       | 4.45            | 5.57             | 7.10          | 3.80      | -17.67       | 0.00            | VR VARIABLE RATES  |
| OVIEDO                     | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.40            | 4.11             | 7.00          | 3.12      | -18.77       | 0.00            | VR VARIABLE RATES  |
| PACE FCD                   | F          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 4.57             | 6.50          | -12.67    | -12.67       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 7.53            | 15.38            | 7.40          | 4.94      | -16.95       | 0.00            | VR VARIABLE RATES  |
| PALATKA                    | G          | 10/01/2022        | EAN               | 09/30/2022       | 7.05            | 9.87             | 7.40          | 4.55      | -17.75       | 0.00            | VR VARIABLE RATES  |
| PALATKA                    | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.67            | 20.79            | 7.50          | 5.22      | -16.46       | 0.00            | VR VARIABLE RATES  |
| PALM BAY                   | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.85            | 6.70             | 7.50          | 4.11      | -18.62       | 0.00            | VR VARIABLE RATES  |
| PALM BAY                   | G          | 10/01/2022        | AGG               | 09/30/2022       | 0               | 0.00             | 7.65          | 5.03      | -15.61       | 0.00            | VR VARIABLE RATES  |
| PALM BAY                   | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.83            | 13.03            | 7.50          | 4.02      | -19.98       | 0.00            | VR VARIABLE RATES  |
| PALM BEACH                 | GPF        | 09/30/2022        | EAN               | 09/30/2022       | 5.73            | 8.10             | 6.40          | 3.68      | -15.55       | 2.75            | VR Varies by Age and Service and Group   |
| PALM BEACH GARDENS         | F          | 10/01/2022        | PUC               | 09/30/2022       | 4.58            | 10.97            | 6.85          | 3.87      | -14.40       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 6.4             | 9.65             | 6.00          | 5.30      | -11.30       | 5.00            | VR Variable - from 15% to 100% based on age and service  |
| PALM COAST (VOL)           | F          | 10/01/2022        | EAN               | 09/30/2022       | 0.00            | 0.00             | 6.00          | 3.39      | -13.59       | 0.00            | VR VARIABLE RATES  |
| PALM HARBOR FCD            | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.85            | 4.11             | 7.50          | 4.98      | -13.63       | 0.00            | VR VARIABLE RATES  |
| PALM TRAN, INC. (ATU-1577) | G          | 01/01/2023        | EAN               | 12/31/2022       | 9.13            | 7.10             | 7.00          | 4.89      | -16.64       | 2.00            | VR Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |  |
|-------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|--|
| PALMETTO                |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.59            | 7.41             | 6.75          | 2.90      | -15.97       | 0.00            | VR  | VARIABLE RATES   |
| PALMETTO                |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.29            | 11.82            | 6.75          | 3.16      | -16.10       | 0.00            | VR  | VARIABLE RATES   |
| PANAMA CITY             |            | F 10/01/2022      | EAN               | 09/30/2022       | 6.23            | 18.80            | 7.50          | 4.22      | -14.47       | 0.00            | VR  | VARIABLE RATES   |
| PANAMA CITY             |            | P 10/01/2022      | EAN               | 09/30/2022       | 6.20            | 17.49            | 7.50          | 5.83      | -14.31       | 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 10/01/2022      | EAN               | 09/30/2022       | 6.00            | 10.60            | 7.00          | 4.60      | -18.10       | 2.50            | VR  | NORM RET AGE OR VARIABLE RATES   |
| PANAMA CITY BEACH       |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.5             | 9.00             | 7.00          | 9.40      | -18.40       | 2.50            | VR  | NORM RET AGE OR VARIABLE RATES   |
| PANAMA CITY BEACH       |            | P 10/01/2022      | EAN               | 09/30/2022       | 5               | 11.80            | 7.00          | 7.60      | -18.20       | 2.50            | VR  | NORM RET AGE OR VARIABLE RATES   |
| PARKLAND                |            | P 10/01/2022      | EAN               | 09/30/2022       | 0               | 0.00             | 6.50          | -12.78    | -12.60       | 0.00            | 0   | 0  |
| 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 10/01/2022      | AGG               | 09/30/2022       | 3               | 0.00             | 6.00          | -11.97    | -11.97       | 0.00            | VR  | Early ret age eligibility  |
| PEMBROKE PINES          |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.58            | 8.15             | 5.75          | 3.29      | -15.70       | 0.00            | VR  | 55 and 10 years of service   |
| PEMBROKE PINES          |            | PF 10/01/2022     | EAN               | 09/30/2022       | 4.5             | 9.10             | 7.45          | 5.18      | -11.28       | 3.00            | VR  | NORM RET AGE   |
| PENSACOLA               |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.75            | 7.87             | 7.75          | 5.10      | -17.88       | 0.00            | VR  | VARIABLE RATES   |
| PENSACOLA               |            | G 09/30/2022      | EAN               | 09/30/2022       | 6.2             | 7.60             | 7.00          | 4.31      | -17.50       | 0.00            | VR  | VARIABLE   |
| PENSACOLA               |            | P 10/01/2022      | EAN               | 09/30/2022       | 4.00            | 4.85             | 7.13          | 6.04      | -15.52       | 0.00            | VR  | VARIABLE RATES   |
| PERRY                   |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.78            | 7.45             | 6.75          | 3.06      | -18.82       | 0.00            | VR  | VARIABLE RATES   |
| PERRY                   |            | P 10/01/2022      | EAN               | 09/30/2022       | 7.51            | 6.95             | 7.25          | 4.48      | -15.23       | 0.00            | VR  | VARIABLE RATES   |
| PINELLAS PARK           |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.32            | 5.08             | 7.25          | 5.90      | -12.16       | 0.00            | VR  | Variable Rates   |
| PINELLAS PARK           |            | G 10/01/2022      | EAN               | 09/30/2022       | 6               | 8.99             | 6.75          | 6.24      | -16.82       | 0.00            | VR  | Age 62 with 10 years of service or 30 years of service   |
| PINELLAS PARK           |            | P 10/01/2022      | EAN               | 09/30/2022       | 4.9             | 10.80            | 7.30          | 6.15      | -14.05       | 0.00            | VR  | NORM RET AGE   |
| PLANT CITY              |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.84            | 5.79             | 7.50          | 5.52      | -14.79       | 2.70            | VR  | VARIABLE RATES   |
| PLANTATION              |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.7             | 12.90            | 6.75          | -3.40     | -19.40       | 4.00            | VR  | VARIABLE RATES   |
| PLANTATION              |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.85            | 7.15             | 6.75          | 5.89      | -15.30       | 1.87            | VR  | VARIABLE RATES   |
| PLANTATION (VOL)        |            | F 10/01/2022      | AGG               | 09/30/2022       | 0               | 0.00             | 7.08          | 3.40      | -18.61       | 0.00            | VR  | VARIABLE RATES   |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|-------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| POMPANO BEACH           |            | G 10/01/2022      | EAN               | 09/30/2022       | 5.93            | 6.70             | 7.35          | 6.64      | -9.35        | 2.40            | VR age 55 with 20 years of service or age 62 with 3 years of service.                                  |
| POMPANO BEACH           |            | PF 10/01/2022     | EAN               | 09/30/2022       | 6.18            | 3.54             | 7.10          | 3.66      | -16.29       | 2.75            | VR "Starting at eligibility for retirement: Police (80%, 50%, 75%, 100%); Fire (50%, 20%, 30%, 40%, 50 |
| PORT ORANGE             |            | F 10/01/2022      | EAN               | 09/30/2022       | 4.56            | 15.99            | 7.25          | 2.97      | -17.41       | 0.00            | VR VARIABLE RATES  |
| PORT ORANGE             |            | G 10/01/2022      | EAN               | 09/30/2022       | 4               | 3.50             | 6.00          | 5.90      | -9.40        | 4.00            | VR NORM RET AGE OR VARIABLE RATES  |
| PORT ORANGE             |            | P 10/01/2022      | EAN               | 09/30/2022       | 7.25            | 2.85             | 6.95          | 5.37      | -14.58       | 1.00            | VR Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10  |
| PORT ST. LUCIE          |            | P 10/01/2022      | EAN               | 09/30/2022       | 7.03            | 10.24            | 7.00          | 4.10      | -14.30       | 0.00            | VT VARIABLE RATES  |
| PUNTA GORDA             |            | F 10/01/2022      | EAN               | 09/30/2022       | 6.00            | 5.71             | 7.45          | 6.28      | -14.66       | 0.00            | VR VARIABLE RATES  |
| PUNTA GORDA             |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.50            | 4.75             | 6.75          | 4.95      | -12.69       | 0.00            | VR VARIABLE RATES  |
| PUNTA GORDA             |            | P 10/01/2022      | FIL               | 09/30/2022       | 6.40            | 4.47             | 7.00          | 4.55      | -17.79       | 0.86            | VR VARIABLE RATES  |
| QUINCY                  |            | PF 10/01/2022     | EAN               | 09/30/2022       | 4.91            | 20.70            | 6.70          | 4.59      | -13.20       | 0.00            | VR VARIABLE RATES  |
| RIVIERA BEACH           |            | F 10/01/2022      | AGG               | 09/30/2022       | 7.5             | 4.95             | 5.90          | 5.36      | -12.15       | 0.00            | VR Variable - 50% at first eligibility 30% next 5 years then 100%                                      |
| RIVIERA BEACH           |            | G 10/01/2022      | EAN               | 09/30/2022       | 6.7             | 12.00            | 7.00          | 6.17      | -11.10       | 0.00            | VR "Variable Rates - 30% upon first eligibility, 10% in the second year following eligibility, 15% in  |
| RIVIERA BEACH           |            | P 09/30/2022      | AGG               | 09/30/2022       | 5.75            | 8.87             | 7.00          | 4.18      | -17.98       | 0.00            | VR VARIABLE RATES  |
| ROCKLEDGE               |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.67            | 11.48            | 7.55          | 5.93      | -14.30       | 0.00            | VR 52 & 25 or 55 & 10  |
| ROCKLEDGE               |            | G 10/01/2022      | EAN               | 09/30/2022       | 5.2             | 13.15            | 7.55          | 6.02      | -14.37       | 0.00            | VR 65 & 10   |
| ROCKLEDGE               |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.19            | 13.26            | 7.55          | 6.13      | -14.25       | 0.00            | VR 52 & 10   |
| SAFETY HARBOR           |            | F 10/01/2022      | AGG               | 09/30/2022       | 4.50            | 5.12             | 6.75          | 5.12      | -13.45       | 0.00            | VR age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service |
| SAINT AUGUSTINE         |            | F 10/01/2022      | EAN               | 09/30/2022       | 5.00            | 11.21            | 7.15          | 2.24      | -19.05       | 0.00            | VR VARIABLE RATES  |
| SAINT AUGUSTINE         |            | G 10/01/2022      | EAN               | 09/30/2022       | 4.2             | 10.25            | 7.20          | 5.64      | 0.00         | 1.45            | VR NRD   |
| SAINT AUGUSTINE         |            | P 10/01/2022      | EAN               | 09/30/2022       | 5.55            | 8.49             | 7.20          | 5.50      | -10.85       | 3.50            | VR NRD   |
| SAINT CLOUD             |            | G 10/01/2022      | EAN               | 09/30/2022       | 5.00            | 6.65             | 7.25          | 3.20      | -16.62       | 0.00            | VR VARIABLE RATES  |
| SAINT CLOUD             |            | PF 10/01/2022     | EAN               | 09/30/2022       | 5.75            | 15.10            | 7.45          | 3.25      | -15.79       | 2.91            | VR VARIABLE RATES  |
| SAINT JOHNS RIVER PW PK |            | G 10/01/2022      | EAN               | 09/30/2022       | 2.5             | 12.14            | 6.00          | 1.92      | -14.83       | 0.00            | VR VARIABLE RATES  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description |   |
|-------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|---|
| SAINT LUCIE COUNTY FCD        | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.5             | 5.40             | 7.30          | 5.40      | -11.90       | 2.49            | VR  | Variable - from 30% to 100% based on age and service  |
| SAINT LUCIE COUNTY FCD        | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.70            | 6.83             | 7.40          | 5.41      | -13.32       | 0.00            | VR  | VARIABLE RATES  |
| SAINT PETE BEACH              | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.08            | 4.28             | 7.40          | 3.79      | -15.43       | 1.38            | VR  | VARIABLE RATES  |
| SAINT PETE BEACH              | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.47            | 7.16             | 7.25          | 5.40      | -17.80       | 0.00            | VR  | VARIABLE RATES  |
| SAINT PETE BEACH              | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.20          | 3.56      | -17.83       | 0.00            | 15  | 15  |
| SAINT PETERSBURG              | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.4             | 10.30            | 7.00          | 5.82      | -15.99       | 2.75            | VR  | Retirement rate of 40% at 25+ years of service and under age 50; varying rates of retirement from a |
| SAINT PETERSBURG              | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 10.40            | 7.15          | 3.58      | -14.36       | 2.75            | VR  | Varying rates from ages 51-70   |
| SAINT PETERSBURG              | P          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 10.80            | 7.25          | 4.41      | -11.88       | 2.75            | VR  | Initially 75% at 25YOS and/or 25% at age 55; then 25%/year until 100% at 55/25                      |
| SAN CARLOS PARK FCD           | F          | 10/01/2022        | AGG               | 09/30/2022       | 4.50            | 14.05            | 6.75          | -14.35    | -13.96       | 0.00            | VR  | if hired before 2014: age 55 with at least 6 yrs of credited service or any age with at least 25 yr |
| SANFORD                       | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.51            | 5.55             | 6.40          | 6.00      | -15.83       | 0.00            | VR  | NORM RET AGE  |
| SANFORD                       | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.75            | 3.92             | 6.60          | 3.57      | -10.17       | 0.00            | VR  | VARIABLE RATES  |
| SANIBEL                       | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.14            | 11.71            | 6.50          | -15.71    | -15.71       | 0.00            | VR  | VARIABLE RATES  |
| SANIBEL                       | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.93            | 13.99            | 7.50          | 4.31      | -17.07       | 0.00            | VR  | VARIABLE RATES  |
| SARASOTA                      | F          | 09/30/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.85          | 4.02      | -11.32       | 0.00            | VR  | NORM RET AGE  |
| SARASOTA                      | G          | 09/30/2022        | EAN               | 09/30/2022       | 4.97            | 7.83             | 6.20          | 3.74      | -13.81       | 0.00            | VR  | Variable (age and service based 60% to 100%)  |
| SARASOTA                      | P          | 09/30/2022        | EAN               | 09/30/2022       | 6.3             | 12.10            | 6.50          | 5.27      | -16.74       | 2.50            | VR  | Variable (rates vary from 10% to 100% depending on Age and Service)                                 |
| SARASOTA MEMORIAL HEALTH CARE | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.7             | 7.70             | 6.50          | 3.50      | -14.60       | 0.00            | VR  | Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants   |
| SARASOTA-MANATEE AIRPORT      | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.14            | 16.17            | 5.50          | 1.84      | -14.67       | 0.00            | VR  | Separate age graded tables for active and terminated vested participants                            |
| SATELLITE BEACH               | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.75            | 6.37             | 6.80          | 4.00      | -13.17       | 0.00            | 62  | age 62 with at least 5 yrs of participation   |
| SATELLITE BEACH               | PF         | 10/01/2022        | EAN               | 09/30/2022       | 4.75            | 6.89             | 6.80          | 4.09      | -13.59       | 0.00            | VR  | age 52 with at least 5 yrs of participation   |
| SEBASTIAN                     | P          | 10/01/2022        | EAN               | 09/30/2022       | 1.66            | 9.11             | 7.10          | 3.85      | -15.63       | 1.51            | 55  | NORM RET AGE  |
| SEBRING                       | F          | 10/01/2022        | EAN               | 09/30/2022       | 7.00            | 6.64             | 7.00          | 0.28      | -15.88       | 0.00            | VY  | NORM RET AGE  |

**APPENDIX E - Actuarial Data - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | Funding<br>Method | Plan Yr<br>Ended | Salary<br>Assmp | Salary<br>Actual | Int<br>Assump | AV Actual | MV<br>Actual | Pr Gr<br>Assump | Retirement Age Assumption<br>YR Description  |
|--|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| SEBRING  | P          | 10/01/2022        | EAN               | 09/30/2022       | 5               | 4.90             | 6.90          | 3.79      | -17.18       | 0.00            | VR 80% when first eligible; 40% for each of next 4 years; then 100%                                    |
| SEMINOLE   | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.33            | 2.34             | 6.75          | 2.98      | -12.71       | 0.00            | VR VARIABLE RATES  |
| SOUTH BROWARD HOSPITAL                                     | G          | 05/01/2022        | PUC               | 04/30/2022       | 2.9             | 2.90             | 6.60          | 7.90      | -3.10        | 0.00            | VR Age 55 and 30; Age 62 and 20 or Age 65 and 5  |
| SOUTH MIAMI [GP]   | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.6             | 6.40             | 7.38          | 5.70      | -14.22       | 0.00            | VR NORM RET AGE  |
| SOUTH MIAMI [GP]   | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.5             | 9.60             | 7.38          | 5.70      | -14.22       | 4.00            | VR NORM RET AGE  |
| SOUTH PASADENA   | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.85            | 5.86             | 7.25          | 2.65      | -16.38       | 0.00            | VR VARIABLE RATES  |
| SOUTH WALTON FCD   | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.20            | 10.50            | 7.00          | 6.57      | -10.78       | 2.00            | VR VARIABLE RATES  |
| Southeast Volusia County Hospital District (was Bert Fish) | G          | 01/01/2023        | UC                | 12/31/2022       | 0               | -43.97           | 6.50          | 2.33      | -17.00       | 0.00            | VR Earlier of age 62 or 30 years of service  |
| SOUTHERN MANATEE FCD                                       | F          | 10/01/2022        | AGG               | 09/30/2022       | 4.5             | 1.22             | 7.00          | -14.18    | -13.04       | 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          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 4.14             | 7.00          | -13.76    | -13.24       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 4.2             | 12.10            | 7.25          | 4.76      | -13.83       | 4.00            | VR NORM RET AGE  |
| STARKE   | G          | 10/01/2022        | EAN               | 09/30/2022       | 6.3             | 12.10            | 7.00          | 5.02      | -13.30       | 4.00            | VR NORM RET AGE  |
| STARKE   | P          | 10/01/2022        | EAN               | 09/30/2022       | 6.7             | 10.70            | 7.00          | 3.42      | -13.96       | 1.80            | VR NORM RET AGE  |
| SUNRISE  | F          | 10/01/2022        | EAN               | 09/30/2022       | 7.4             | 17.02            | 7.50          | 5.46      | -13.50       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 5.19            | 4.35             | 7.00          | 5.30      | -17.40       | 2.27            | VR VARIABLE RATES  |
| SUNRISE  | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 2.20             | 7.00          | 3.90      | -16.16       | 0.51            | VR VARIABLE RATES  |
| SURFSIDE [GP]  | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.1             | 1.40             | 7.25          | 4.99      | -15.40       | 0.00            | VR NORM RET AGE  |
| SURFSIDE [GP]  | P          | 10/01/2022        | EAN               | 09/30/2022       | 5               | -1.20            | 7.25          | 4.99      | -15.40       | 0.00            | VR NORM RET AGE  |
| SWEETWATER   | P          | 10/01/2022        | AGG               | 09/30/2022       | 7               | 12.30            | 6.88          | 4.16      | -18.19       | 0.00            | VR 40% for first 5 years of eligibility then 100%  |
| TALLAHASSEE [GPF]  | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.25            | 3.24             | 7.25          | 7.60      | -5.18        | 3.50            | VR Varies by Age and Service and Group from 20% to 100%  |
| TALLAHASSEE [GPF]  | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.64            | 3.58             | 7.25          | 7.53      | -5.22        | 3.50            | VR Varies by Age and Service and Group from 20% to 100%  |

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|-------------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|--|
| TALLAHASSEE [GPF]             | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.54            | 2.88             | 7.25          | 7.26      | -5.14        | 3.50            | VR Varies by Age and Service and Group from 15% to 100%  |
| TAMARAC                       | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.00            | 1.12             | 7.00          | 4.38      | -17.40       | 0.00            | VR age 55 with at least 8 yrs of continuous service for employees hired after 12/31/12 or any age with |
| TAMARAC                       | G          | 10/01/2022        | EAN               | 09/30/2022       | 4.00            | 0.95             | 7.00          | 4.19      | -14.60       | 0.00            | VR age 62 or age 55 with at least 30 yrs of continuous service   |
| TAMARAC                       | P          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.00          | 4.30      | -10.55       | 0.00            | VR VARIABLE RATES  |
| TAMARAC - ELECTED             | G          | 10/01/2022        | AGG               | 09/30/2022       | 5.00            | 1.43             | 6.75          | 5.25      | -13.43       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 4.63            | 8.87             | 7.25          | 4.39      | -15.31       | 0.00            | VR VARIABLE RATES  |
| TAMPA                         | PF         | 10/01/2022        | EAN               | 09/30/2022       | 6.38            | 5.66             | 8.50          | -0.17     | -15.67       | 0.00            | VR VARIABLE RATES  |
| TAMPA PF (STAFF)              | G          | 10/01/2021        | EAN               | 09/30/2021       | 5               | 1.67             | 7.00          | 10.99     | 19.70        | 0.00            | VR VARIABLE RATES  |
| TARPON SPRINGS                | F          | 10/01/2022        | EAN               | 09/30/2022       | 6.72            | 4.90             | 7.60          | 4.50      | -13.12       | 0.00            | VR VARIABLE RATES  |
| TARPON SPRINGS                | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.11            | 6.98             | 7.25          | 1.48      | -14.05       | 0.00            | VR NORM RET AGE  |
| TAVARES                       | F          | 10/01/2022        | EAN               | 09/30/2022       | 4.78            | 12.39            | 7.00          | 4.81      | -16.36       | 0.00            | VR VARIABLE RATES  |
| TAVARES                       | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.82            | 13.02            | 7.00          | 3.96      | -16.60       | 0.00            | VR VARIABLE RATES  |
| TEMPLE TERRACE                | F          | 10/01/2022        | EAN               | 09/30/2022       | 5.80            | 9.75             | 7.40          | 3.98      | -13.32       | 1.50            | VR VARIABLE RATES  |
| TEMPLE TERRACE                | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.84            | 10.26            | 7.40          | 4.18      | -14.54       | 0.00            | VR VARIABLE RATES  |
| TEQUESTA                      | G          | 10/01/2022        | AGG               | 09/30/2022       | 5.2             | 4.70             | 6.50          | 4.41      | -15.44       | 0.00            | VR "100% upon reaching 30 years of service; otherwise 30% at age 62 and 63, 50% from ages 54 to 69, 10 |
| TEQUESTA [PF]                 | F          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 6.00             | 7.00          | 4.50      | -14.91       | 0.00            | VR Variable  |
| TEQUESTA [PF]                 | P          | 10/01/2022        | EAN               | 09/30/2022       | 6               | 7.20             | 7.00          | 4.50      | -14.91       | 0.00            | VR Variable  |
| TITUSVILLE                    | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.30            | 7.60             | 7.25          | 3.23      | -13.36       | 0.00            | VR VARIABLE RATES  |
| TITUSVILLE                    | PF         | 10/01/2022        | EAN               | 09/30/2022       | 4.55            | 7.52             | 7.25          | 3.58      | -15.51       | 0.00            | VR VARIABLE RATES  |
| TRI-COUNTY TRANSIT (ATU-1596) | G          | 10/01/2022        | EAN               | 09/30/2022       | 3               | 7.12             | 7.30          | 5.50      | -18.70       | 0.00            | VR VARIABLE RATES  |
| UMATILLA                      | P          | 10/01/2022        | AGG               | 09/30/2022       | 6.75            | -4.53            | 6.50          | -13.44    | -13.06       | 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   |

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|-----------------------------|------------|-------------------|-------------------|------------------|-----------------|------------------|---------------|-----------|--------------|-----------------|---|---|
| VENICE                      | F          | 10/01/2022        | EAN               | 09/30/2022       | 3.97            | 7.57             | 6.50          | 2.92      | -14.09       | 0.00            | VR  | VARIABLE RATES  |
| VENICE                      | P          | 10/01/2022        | EAN               | 09/30/2022       | 5.50            | 8.79             | 6.75          | 4.03      | -17.88       | 0.00            | VR  | VARIABLE RATES  |
| VERO BEACH                  | F          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.00          | 4.30      | -11.70       | 0.00            | 0   | 0   |
| VERO BEACH                  | G          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.25          | 4.89      | -15.83       | 0.00            | 65  | VARIABLE RATES  |
| VERO BEACH                  | P          | 10/01/2022        | EAN               | 09/30/2022       | 4.88            | 5.86             | 7.35          | 5.71      | -15.26       | 0.00            | VR  | VARIABLE RATES  |
| VILLAGE OF NORTH PALM BEACH | G          | 10/01/2022        | EAN               | 09/30/2022       | 3.6             | 5.18             | 6.25          | 3.47      | -17.76       | 0.00            | VR  | Variable - from 20% to 100% based on number of years after eligibility                              |
| VILLAGE OF NORTH PALM BEACH | PF         | 10/01/2022        | EAN               | 09/30/2022       | 5.57            | 9.97             | 7.45          | 4.07      | -14.09       | 0.00            | VR  | VARIABLE RATES  |
| VILLAGE OF PALM SPRINGS     | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 8.86             | 6.00          | 4.63      | -13.92       | 0.00            | VR  | 62 & 5  |
| VILLAGE OF PALM SPRINGS     | PF         | 10/01/2022        | EAN               | 09/30/2022       | 4.8             | 6.90             | 6.75          | 4.99      | -13.37       | 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         | 10/01/2022        | FIL               | 09/30/2022       | 5.00            | 12.92            | 7.00          | -13.45    | -13.21       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 5.44            | 9.38             | 7.40          | 3.55      | -17.19       | 0.00            | VR  | VARIABLE RATES  |
| WEST MELBOURNE              | P          | 10/01/2022        | EAN               | 09/30/2022       | 7               | 5.74             | 6.45          | 5.29      | -13.32       | 2.50            | VR  | Variable - 60% in first year of eligibility then 40% for next 4 years then 100%                     |
| WEST PALM BEACH             | F          | 09/30/2022        | EAN               | 09/30/2022       | 4.4             | 9.40             | 7.50          | -1.77     | -29.58       | 4.10            | VR  | VARIABLE RATES  |
| WEST PALM BEACH             | G          | 09/30/2022        | AGG               | 09/30/2022       | 5.2             | 4.87             | 7.25          | -13.70    | -13.70       | 0.00            | VR  | VARIABLE RATES  |
| WEST PALM BEACH             | P          | 09/30/2022        | EAN               | 09/30/2022       | 5               | 11.49            | 7.00          | 1.16      | -16.37       | 2.50            | VR  | 45% at first eligibility then 35% for 3 years then 100%   |
| WILLISTON                   | G          | 10/01/2022        | AGG               | 09/30/2022       | 4.00            | 11.94            | 7.00          | -13.88    | -13.15       | 0.00            | 62  | age 62 with at least 5 yrs of credited service  |
| WILLISTON                   | P          | 10/01/2022        | AGG               | 09/30/2022       | 4.50            | 5.29             | 7.00          | -13.29    | -13.19       | 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          | 10/01/2022        | EAN               | 09/30/2022       | 0               | 0.00             | 6.00          | 5.64      | -11.53       | 0.00            | VR  | Variable - Participants are assumed to retire a half year after reaching the earlier of age 50 and  |
| WILTON MANORS [GP]          | G          | 10/01/2022        | EAN               | 09/30/2022       | 5.5             | 1.49             | 6.40          | 5.90      | -12.02       | 0.00            | VR  | Variable - 2% probability from age 40 to 44; 5% probability from age 45 to 49; 50% probability from |



## APPENDIX F

### POPULATION DATA

This appendix captures information on the plan's location, including city and county, and information on the plan's membership, which includes the 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:<br>* G = General Employees only<br>* P = Police Officers only<br>* F = Firefighters only<br>* PF = Police Officers and Firefighters only<br>* GPF = General Employees, Police Officers and Firefighters<br>* GP = General Employees and Police Officers only<br>* GF = General Employees and Firefighters only<br>* GS = General and Sanitation Employees only<br>* HIS = Health Insurance Subsidy<br>* LG = Lifeguards<br>* CO = Correctional Officers only<br>* 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 - 9/30/2023**

| City or District            | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|-----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| ALACHUA COUNTY LIBRARY      | G          |                    | Alachua     | 293,040              | 40             | 136            | 0             | 22             |
| ALACHUA COUNTY SCHOOL BOARD | ERP        |                    | Alachua     | 293,040              | 0              | 128            | 0             | 0              |
| ALTAMONTE SPRINGS           | G          | 47,420             | Seminole    | 486,839              | 271            | 82             | 0             | 74             |
| ALTAMONTE SPRINGS           | P          | 47,420             | Seminole    | 486,839              | 90             | 26             | 0             | 10             |
| APOPKA                      | F          | 58,293             | Orange      | 1,492,951            | 102            | 47             | 3             | 6              |
| APOPKA                      | G          | 58,293             | Orange      | 1,492,951            | 237            | 159            | 4             | 20             |
| APOPKA                      | P          | 58,293             | Orange      | 1,492,951            | 96             | 62             | 9             | 3              |
| ARCADIA                     | G          | 7,638              | De Soto     | 34,974               | 46             | 21             | 0             | 18             |
| ARCADIA                     | PF         | 7,638              | De Soto     | 34,974               | 15             | 23             | 3             | 0              |
| ATLANTIC BEACH              | G          | 13,529             | Duval       | 1,051,278            | 18             | 79             | 5             | 6              |
| ATLANTIC BEACH              | P          | 13,529             | Duval       | 1,051,278            | 26             | 20             | 1             | 4              |
| ATLANTIS                    | P          | 2,147              | Palm Beach  | 1,532,718            | 0              | 6              | 0             | 0              |
| AUBURNDALE                  | F          | 19,298             | Polk        | 797,616              | 19             | 19             | 0             | 3              |
| AUBURNDALE                  | G          | 19,298             | Polk        | 797,616              | 22             | 93             | 8             | 12             |
| AUBURNDALE                  | P          | 19,298             | Polk        | 797,616              | 37             | 26             | 1             | 7              |
| AVENTURA                    | P          | 40,247             | Miami-Dade  | 2,768,954            | 71             | 27             | 19            | 0              |
| AVON PARK                   | F          | 9,758              | Highlands   | 104,385              | 19             | 12             | 1             | 1              |
| AVON PARK                   | P          | 9,758              | Highlands   | 104,385              | 0              | 20             | 0             | 1              |
| BAL HARBOUR VILLAGE         | G          | 3,054              | Miami-Dade  | 2,768,954            | 42             | 30             | 4             | 12             |
| BAL HARBOUR VILLAGE         | P          | 3,054              | Miami-Dade  | 2,768,954            | 14             | 25             | 1             | 0              |
| BARTOW                      | F          | 19,969             | Polk        | 797,616              | 19             | 17             | 0             | 2              |
| BARTOW                      | G          | 19,969             | Polk        | 797,616              | 163            | 113            | 23            | 37             |
| BARTOW                      | P          | 19,969             | Polk        | 797,616              | 39             | 45             | 2             | 5              |
| BAY HARBOR ISLANDS          | G          | 5,895              | Miami-Dade  | 2,768,954            | 45             | 28             | 0             | 4              |
| BAY HARBOR ISLANDS          | P          | 5,895              | Miami-Dade  | 2,768,954            | 20             | 8              | 0             | 5              |
| BAY MEDICAL CENTER          | G          |                    | Bay         | 187,545              | 0              | 705            | 0             | 733            |
| BELLE GLADE                 | G          | 17,286             | Palm Beach  | 1,532,718            | 95             | 61             | 0             | 5              |
| BELLE GLADE (RETIRED)       | PF         | 17,286             | Palm Beach  | 1,532,718            | 0              | 7              | 0             | 0              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District     | TYP<br>SYS | City<br>Population | County Name          | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|----------------------|------------|--------------------|----------------------|----------------------|----------------|----------------|---------------|----------------|
| BELLE GLADE HOUSING  | G          | 17,286             | Palm Beach           | 1,532,718            | 25             | 6              | 0             | 11             |
| BELLEAIR             | P          | 4,367              | Pinellas             | 974,689              | 13             | 14             | 0             | 1              |
| BELLEVIEW            | P          | 5,833              | Marion               | 403,966              | 11             | 8              | 1             | 1              |
| BOCA GRANDE FCD      | F          |                    | Multi: Charlotte/Lee | 502,558              | 17             | 1              | 2             | 0              |
| BOCA RATON           | G          | 100,491            | Palm Beach           | 1,532,718            | 548            | 529            | 96            | 40             |
| BOCA RATON           | PF         | 100,491            | Palm Beach           | 1,532,718            | 364            | 326            | 73            | 8              |
| BOCA RATON EXECUTIVE | G          | 100,491            | Palm Beach           | 1,532,718            | 46             | 44             | 7             | 14             |
| BOCA RATON HOUSING   | G          | 100,491            | Palm Beach           | 1,532,718            | 13             | 6              | 0             | 2              |
| BONITA SPRINGS FCD   | F          | 54,868             | Lee                  | 800,989              | 99             | 53             | 5             | 3              |
| BONITA SPRINGS FCD   | G          | 54,868             | Lee                  | 800,989              | 17             | 11             | 0             | 0              |
| BOYNTON BEACH        | F          | 82,208             | Palm Beach           | 1,532,718            | 117            | 115            | 18            | 2              |
| BOYNTON BEACH        | G          | 82,208             | Palm Beach           | 1,532,718            | 392            | 415            | 34            | 66             |
| BOYNTON BEACH        | P          | 82,208             | Palm Beach           | 1,532,718            | 113            | 147            | 24            | 20             |
| BRADENTON            | F          | 57,253             | Manatee              | 439,566              | 59             | 66             | 9             | 0              |
| BRADENTON            | P          | 57,253             | Manatee              | 439,566              | 100            | 97             | 12            | 5              |
| BROOKSVILLE          | F          | 9,566              | Hernando             | 204,265              | 19             | 16             | 1             | 5              |
| BROOKSVILLE          | P          | 9,566              | Hernando             | 204,265              | 0              | 2              | 0             | 0              |
| BUSHNELL             | G          | 3,523              | Sumter               | 155,318              | 9              | 6              | 0             | 12             |
| CAPE CORAL           | F          | 213,301            | Lee                  | 800,989              | 226            | 145            | 8             | 2              |
| CAPE CORAL           | G          | 213,301            | Lee                  | 800,989              | 942            | 728            | 82            | 28             |
| CAPE CORAL           | P          | 213,301            | Lee                  | 800,989              | 244            | 147            | 25            | 13             |
| CASSELBERRY          | PF         | 30,061             | Seminole             | 486,839              | 73             | 34             | 2             | 10             |
| CHATTAHOOCHEE        | F          | 3,073              | Gadsden              | 44,421               | 16             | 5              | 0             | 0              |
| CLEARWATER           | F          | 118,904            | Pinellas             | 974,689              | 0              | 11             | 0             | 0              |
| CLEARWATER           | GPF        | 118,904            | Pinellas             | 974,689              | 1,506          | 1,447          | 0             | 82             |
| CLERMONT             | F          | 47,456             | Lake                 | 414,749              | 81             | 6              | 0             | 9              |
| CLERMONT             | P          | 47,456             | Lake                 | 414,749              | 81             | 26             | 1             | 9              |
| CLERMONT (RETIRED)   | G          | 47,456             | Lake                 | 414,749              | 0              | 4              | 0             | 0              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District         | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|--------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| CLEWISTON                | F          | 7,278              | Hendry      | 40,895               | 22             | 0              | 0             | 0              |
| CLEWISTON                | G          | 7,278              | Hendry      | 40,895               | 25             | 58             | 0             | 73             |
| COCOA                    | F          | 20,670             | Brevard     | 640,773              | 36             | 43             | 4             | 0              |
| COCOA                    | G          | 20,670             | Brevard     | 640,773              | 0              | 35             | 1             | 0              |
| COCOA                    | P          | 20,670             | Brevard     | 640,773              | 58             | 55             | 2             | 5              |
| COCOA BEACH              | F          | 11,356             | Brevard     | 640,773              | 28             | 27             | 1             | 4              |
| COCOA BEACH              | G          | 11,356             | Brevard     | 640,773              | 135            | 115            | 0             | 20             |
| COCOA BEACH              | P          | 11,356             | Brevard     | 640,773              | 35             | 35             | 2             | 2              |
| COOPER CITY              | F          | 34,878             | Broward     | 1,973,579            | 0              | 23             | 3             | 1              |
| COOPER CITY              | G          | 34,878             | Broward     | 1,973,579            | 33             | 107            | 6             | 5              |
| COOPER CITY              | P          | 34,878             | Broward     | 1,973,579            | 1              | 46             | 3             | 0              |
| COOPER CITY - MANAGEMENT | GPF        | 34,878             | Broward     | 1,973,579            | 0              | 7              | 1             | 0              |
| CORAL GABLES             | GPF        | 51,677             | Miami-Dade  | 2,768,954            | 578            | 879            | 89            | 25             |
| CORAL SPRINGS            | F          | 135,010            | Broward     | 1,973,579            | 157            | 27             | 26            | 4              |
| CORAL SPRINGS            | G          | 135,010            | Broward     | 1,973,579            | 0              | 33             | 0             | 0              |
| CORAL SPRINGS            | P          | 135,010            | Broward     | 1,973,579            | 180            | 185            | 32            | 7              |
| CRESCENT CITY            | F          | 1,690              | Putnam      | 75,906               | 11             | 1              | 0             | 2              |
| CRESCENT CITY            | P          | 1,690              | Putnam      | 75,906               | 5              | 4              | 0             | 2              |
| CRESTVIEW                | G          | 27,933             | Okaloosa    | 219,260              | 130            | 58             | 8             | 11             |
| CRESTVIEW                | PF         | 27,933             | Okaloosa    | 219,260              | 83             | 30             | 3             | 1              |
| DADE CITY                | F          | 8,363              | Pasco       | 610,743              | 1              | 19             | 2             | 1              |
| DADE CITY                | P          | 8,363              | Pasco       | 610,743              | 26             | 13             | 1             | 3              |
| DANIA BEACH              | G          | 32,811             | Broward     | 1,973,579            | 10             | 76             | 2             | 0              |
| DANIA BEACH [PF]         | F          | 32,811             | Broward     | 1,973,579            | 7              | 62             | 13            | 0              |
| DANIA BEACH [PF]         | P          | 32,811             | Broward     | 1,973,579            | 0              | 18             | 0             | 0              |
| DAVENPORT                | G          | 12,413             | Polk        | 797,616              | 48             | 0              | 0             | 0              |
| DAVENPORT                | PF         | 12,413             | Polk        | 797,616              | 30             | 1              | 0             | 0              |
| DAVIE                    | F          | 106,989            | Broward     | 1,973,579            | 157            | 94             | 14            | 2              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District         | TYP<br>SYS | City<br>Population | County Name             | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|--------------------------|------------|--------------------|-------------------------|----------------------|----------------|----------------|---------------|----------------|
| DAVIE                    | P          | 106,989            | Broward                 | 1,973,579            | 152            | 136            | 36            | 6              |
| DAVIE - GENERAL & MGMT   | G          | 106,989            | Broward                 | 1,973,579            | 293            | 136            | 11            | 50             |
| DAYTONA BEACH            | PF         | 80,940             | Volusia                 | 583,505              | 284            | 419            | 17            | 10             |
| DEERFIELD BEACH          | F          | 87,578             | Broward                 | 1,973,579            | 52             | 133            | 12            | 0              |
| DEERFIELD BEACH          | G          | 87,578             | Broward                 | 1,973,579            | 1              | 110            | 0             | 0              |
| DEERFIELD BEACH          | P          | 87,578             | Broward                 | 1,973,579            | 0              | 70             | 0             | 0              |
| DELAND                   | F          | 41,264             | Volusia                 | 583,505              | 54             | 28             | 1             | 2              |
| DELAND                   | G          | 41,264             | Volusia                 | 583,505              | 15             | 123            | 8             | 2              |
| DELAND                   | P          | 41,264             | Volusia                 | 583,505              | 61             | 51             | 4             | 4              |
| DELRAY BEACH             | F          | 67,213             | Palm Beach              | 1,532,718            | 131            | 124            | 25            | 1              |
| DELRAY BEACH             | G          | 67,213             | Palm Beach              | 1,532,718            | 415            | 342            | 17            | 90             |
| DELRAY BEACH             | P          | 67,213             | Palm Beach              | 1,532,718            | 135            | 146            | 16            | 10             |
| DELTONA                  | F          | 97,337             | Volusia                 | 583,505              | 73             | 34             | 7             | 3              |
| DESTIN FCD               | F          | 14,594             | Okaloosa                | 219,260              | 35             | 24             | 3             | 3              |
| DORAL - Elected          | G          | 81,318             | Miami-Dade              | 2,768,954            | 5              | 2              | 0             | 3              |
| DUNEDIN                  | F          | 36,083             | Pinellas                | 974,689              | 44             | 55             | 6             | 4              |
| DUNNELLON                | PF         | 2,015              | Marion                  | 403,966              | 10             | 3              | 0             | 2              |
| EAST LAKE TARPON FCD     | F          |                    | Pinellas                | 974,689              | 37             | 23             | 2             | 6              |
| EAST NICEVILLE FCD       | F          |                    | Okaloosa                | 219,260              | 10             | 2              | 0             | 0              |
| EATONVILLE               | P          | 2,370              | Orange                  | 1,492,951            | 12             | 1              | 0             | 0              |
| EDGEWATER                | F          | 24,334             | Volusia                 | 583,505              | 29             | 20             | 1             | 2              |
| EDGEWATER                | G          | 24,334             | Volusia                 | 583,505              | 1              | 102            | 0             | 11             |
| EDGEWATER                | P          | 24,334             | Volusia                 | 583,505              | 30             | 35             | 0             | 8              |
| ENGLEWOOD AREA FCD       | F          |                    | Multi: Charlotte/Saraso | 334,175              | 47             | 27             | 7             | 0              |
| ENGLEWOOD WATER DISTRICT | G          |                    | Multi: Charlotte/Saraso | 334,175              | 0              | 3              | 0             | 1              |
| ESTERO FCD               | F          | 37,507             | Lee                     | 800,989              | 65             | 11             | 4             | 1              |
| EUSTIS                   | F          | 23,918             | Lake                    | 414,749              | 27             | 20             | 1             | 5              |
| EUSTIS                   | P          | 23,918             | Lake                    | 414,749              | 37             | 38             | 0             | 9              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District       | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| FERNANDINA BEACH       | G          | 13,499             | Nassau      | 100,763              | 143            | 82             | 1             | 26             |
| FERNANDINA BEACH       | PF         | 13,499             | Nassau      | 100,763              | 65             | 48             | 5             | 5              |
| FLAGLER BEACH          | F          | 5,288              | Flagler     | 130,756              | 17             | 5              | 0             | 2              |
| FLAGLER BEACH          | P          | 5,288              | Flagler     | 130,756              | 14             | 8              | 0             | 3              |
| FLORIDA CITY           | P          | 15,690             | Miami-Dade  | 2,768,954            | 0              | 10             | 0             | 22             |
| FLORIDA CITY - ELECTED | G          | 15,690             | Miami-Dade  | 2,768,954            | 5              | 0              | 0             | 0              |
| FORT LAUDERDALE        | G          | 189,118            | Broward     | 1,973,579            | 440            | 1,491          | 12            | 76             |
| FORT LAUDERDALE        | PF         | 189,118            | Broward     | 1,973,579            | 699            | 1,012          | 221           | 18             |
| FORT MEADE             | F          | 5,006              | Polk        | 797,616              | 14             | 10             | 0             | 8              |
| FORT MEADE             | G          | 5,006              | Polk        | 797,616              | 49             | 29             | 0             | 17             |
| FORT MEADE             | P          | 5,006              | Polk        | 797,616              | 0              | 5              | 0             | 4              |
| FORT MYERS             | F          | 97,711             | Lee         | 800,989              | 135            | 123            | 4             | 2              |
| FORT MYERS             | G          | 97,711             | Lee         | 800,989              | 488            | 608            | 27            | 155            |
| FORT MYERS             | P          | 97,711             | Lee         | 800,989              | 215            | 187            | 11            | 11             |
| FORT PIERCE            | GP         | 49,508             | Saint Lucie | 368,628              | 559            | 530            | 36            | 38             |
| FORT PIERCE SUPP       | P          | 49,508             | Saint Lucie | 368,628              | 111            | 44             | 11            | 2              |
| FORT WALTON BEACH      | F          | 21,120             | Okaloosa    | 219,260              | 44             | 29             | 0             | 3              |
| FORT WALTON BEACH      | G          | 21,120             | Okaloosa    | 219,260              | 44             | 171            | 0             | 6              |
| FORT WALTON BEACH      | P          | 21,120             | Okaloosa    | 219,260              | 49             | 50             | 0             | 7              |
| FROSTPROOF             | G          | 3,029              | Polk        | 797,616              | 10             | 7              | 0             | 3              |
| FROSTPROOF             | P          | 3,029              | Polk        | 797,616              | 0              | 12             | 0             | 1              |
| GAINESVILLE            | G          | 147,865            | Alachua     | 293,040              | 1,644          | 1,462          | 45            | 529            |
| GAINESVILLE            | PF         | 147,865            | Alachua     | 293,040              | 390            | 454            | 25            | 38             |
| GOLDEN BEACH           | GP         | 966                | Miami-Dade  | 2,768,954            | 49             | 27             | 1             | 1              |
| GREATER NAPLES FCD     | F          | 19,306             | Collier     | 399,480              | 38             | 5              | 1             | 8              |
| GREEN COVE SPRINGS     | P          | 10,384             | Clay        | 231,042              | 24             | 4              | 0             | 7              |
| GREENACRES             | F          | 45,476             | Palm Beach  | 1,532,718            | 54             | 4              | 1             | 10             |
| GREENACRES             | P          | 45,476             | Palm Beach  | 1,532,718            | 21             | 8              | 0             | 14             |

**APPENDIX F - Population Data - 9/30/2023**

| City or District                   | TYP<br>SYS | City<br>Population | County Name  | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|------------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| GULF BREEZE                        | P          | 6,383              | Santa Rosa   | 202,772              | 18             | 7              | 1             | 3              |
| GULFPORT                           | F          | 11,806             | Pinellas     | 974,689              | 18             | 23             | 0             | 4              |
| GULFPORT                           | G          | 11,806             | Pinellas     | 974,689              | 87             | 81             | 0             | 49             |
| GULFPORT                           | P          | 11,806             | Pinellas     | 974,689              | 25             | 21             | 0             | 3              |
| HAINES CITY                        | F          | 35,285             | Polk         | 797,616              | 27             | 16             | 1             | 4              |
| HAINES CITY                        | G          | 35,285             | Polk         | 797,616              | 134            | 74             | 0             | 32             |
| HAINES CITY                        | P          | 35,285             | Polk         | 797,616              | 57             | 30             | 1             | 3              |
| HALIFAX HOSPITAL                   | G          |                    | Volusia      | 583,505              | 262            | 1,125          | 0             | 437            |
| HALLANDALE BEACH                   | G          | 41,726             | Broward      | 1,973,579            | 58             | 148            | 15            | 68             |
| HALLANDALE BEACH                   | PF         | 41,726             | Broward      | 1,973,579            | 111            | 200            | 14            | 7              |
| HALLANDALE BEACH PM                | G          | 41,726             | Broward      | 1,973,579            | 3              | 22             | 4             | 8              |
| HALLANDALE BEACH PM (EXCESS)       | G          | 41,726             | Broward      | 1,973,579            | 6              | 24             | 0             | 9              |
| HAVANA                             | F          | 1,749              | Gadsden      | 44,421               | 17             | 0              | 0             | 5              |
| HIALEAH                            | GPF        | 229,054            | Miami-Dade   | 2,768,954            | 760            | 1,585          | 34            | 193            |
| HIALEAH - ELECTED                  | G          | 229,054            | Miami-Dade   | 2,768,954            | 1              | 17             | 0             | 5              |
| HIALEAH GARDENS                    | P          | 23,065             | Miami-Dade   | 2,768,954            | 44             | 17             | 1             | 2              |
| HILLSBOROUGH COUNTY                | ERP        |                    | Hillsborough | 1,541,531            | 0              | 449            | 0             | 0              |
| HOLLEY-NAVARRE FCD                 | F          |                    | Santa Rosa   | 202,772              | 30             | 0              | 0             | 2              |
| HOLLY HILL                         | F          | 13,008             | Volusia      | 583,505              | 13             | 12             | 0             | 1              |
| HOLLY HILL                         | P          | 13,008             | Volusia      | 583,505              | 22             | 22             | 0             | 3              |
| HOLLYWOOD                          | F          | 154,875            | Broward      | 1,973,579            | 213            | 261            | 4             | 3              |
| HOLLYWOOD                          | G          | 154,875            | Broward      | 1,973,579            | 593            | 1,091          | 68            | 63             |
| HOLLYWOOD                          | P          | 154,875            | Broward      | 1,973,579            | 259            | 395            | 39            | 11             |
| HOLMES BEACH                       | P          | 3,026              | Manatee      | 439,566              | 17             | 15             | 0             | 1              |
| HOMESTEAD                          | F          | 83,767             | Miami-Dade   | 2,768,954            | 0              | 8              | 0             | 0              |
| HOMESTEAD                          | P          | 83,767             | Miami-Dade   | 2,768,954            | 102            | 96             | 10            | 3              |
| HOMESTEAD - General & Hospital     | G          | 83,767             | Miami-Dade   | 2,768,954            | 78             | 206            | 19            | 40             |
| HOMESTEAD - New Elected & Sr. Mgmt | G          | 83,767             | Miami-Dade   | 2,768,954            | 6              | 5              | 0             | 4              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District             | TYP<br>SYS | City<br>Population | County Name  | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| HOMESTEAD - Old Elected      | G          | 83,767             | Miami-Dade   | 2,768,954            | 1              | 7              | 0             | 0              |
| HOWEY-IN-THE-HILLS           | P          | 1,790              | Lake         | 414,749              | 9              | 4              | 0             | 0              |
| INDIALANTIC                  | G          | 3,005              | Brevard      | 640,773              | 17             | 8              | 0             | 5              |
| INDIALANTIC                  | PF         | 3,005              | Brevard      | 640,773              | 17             | 16             | 1             | 0              |
| INDIAN HARBOUR BEACH         | P          | 8,982              | Brevard      | 640,773              | 19             | 20             | 0             | 1              |
| INDIAN HARBOUR BEACH (SUPP)  | P          | 8,982              | Brevard      | 640,773              | 20             | 18             | 0             | 1              |
| INDIAN RIVER SHORES          | G          | 4,512              | Indian River | 167,781              | 2              | 4              | 0             | 0              |
| INDIAN RIVER SHORES          | PF         | 4,512              | Indian River | 167,781              | 18             | 17             | 2             | 1              |
| INDIAN SHORES                | P          | 1,212              | Pinellas     | 974,689              | 11             | 7              | 0             | 2              |
| JACKSON MEMORIAL HOSPITAL    | G          |                    | Miami-Dade   | 2,768,954            | 10,149         | 1,190          | 0             | 1,442          |
| JACKSONVILLE                 | CO         | 1,004,869          | Duval        | 1,051,278            | 382            | 405            | 64            | 3              |
| JACKSONVILLE                 | G          | 1,004,869          | Duval        | 1,051,278            | 3,027          | 5,339          | 0             | 147            |
| JACKSONVILLE                 | PF         | 1,004,869          | Duval        | 1,051,278            | 1,872          | 2,899          | 425           | 94             |
| JACKSONVILLE - DISABILITY    | G          | 1,004,869          | Duval        | 1,051,278            | 2,691          | 22             | 0             | 0              |
| JACKSONVILLE - DISABILITY    | PF         | 1,004,869          | Duval        | 1,051,278            | 1,344          | 3              | 0             | 0              |
| JACKSONVILLE BEACH           | F          | 24,204             | Duval        | 1,051,278            | 25             | 23             | 0             | 1              |
| JACKSONVILLE BEACH           | G          | 24,204             | Duval        | 1,051,278            | 243            | 196            | 0             | 13             |
| JACKSONVILLE BEACH           | P          | 24,204             | Duval        | 1,051,278            | 65             | 43             | 0             | 4              |
| JACKSONVILLE PF SENIOR STAFF | G          | 1,004,869          | Duval        | 1,051,278            | 0              | 3              | 0             | 0              |
| JUPITER                      | P          | 61,333             | Palm Beach   | 1,532,718            | 88             | 73             | 25            | 1              |
| JUPITER ISLAND               | GPF        | 786                | Martin       | 162,847              | 7              | 43             | 0             | 16             |
| KEY BISCAZYNE                | PF         | 14,751             | Miami-Dade   | 2,768,954            | 59             | 45             | 15            | 1              |
| KEY WEST                     | G          | 26,767             | Monroe       | 84,511               | 258            | 174            | 7             | 11             |
| KEY WEST                     | PF         | 26,767             | Monroe       | 84,511               | 162            | 130            | 15            | 9              |
| KEY WEST HOUSING             | G          | 26,767             | Monroe       | 84,511               | 59             | 51             | 5             | 18             |
| KEY WEST UTILITY             | G          | 26,767             | Monroe       | 84,511               | 124            | 191            | 5             | 19             |
| KISSIMMEE                    | F          | 82,714             | Osceola      | 439,225              | 98             | 73             | 5             | 9              |
| KISSIMMEE                    | G          | 82,714             | Osceola      | 439,225              | 421            | 336            | 34            | 111            |

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| City or District            | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|-----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| KISSIMMEE                   | P          | 82,714             | Osceola     | 439,225              | 146            | 131            | 4             | 10             |
| KISSIMMEE UTILITY AUTHORITY | G          | 82,714             | Osceola     | 439,225              | 246            | 248            | 13            | 61             |
| LABELLE                     | F          | 5,083              | Hendry      | 40,895               | 22             | 3              | 0             | 6              |
| LADY LAKE                   | P          | 16,224             | Lake        | 414,749              | 25             | 16             | 0             | 1              |
| LAKE ALFRED                 | G          | 7,342              | Polk        | 797,616              | 39             | 26             | 1             | 8              |
| LAKE ALFRED                 | PF         | 7,342              | Polk        | 797,616              | 18             | 9              | 0             | 2              |
| LAKE CITY                   | F          | 12,428             | Columbia    | 72,191               | 22             | 21             | 1             | 3              |
| LAKE CITY                   | G          | 12,428             | Columbia    | 72,191               | 13             | 100            | 0             | 9              |
| LAKE CITY                   | P          | 12,428             | Columbia    | 72,191               | 38             | 28             | 1             | 6              |
| LAKE HELEN                  | P          | 3,015              | Volusia     | 583,505              | 6              | 3              | 0             | 0              |
| LAKE MARY                   | F          | 17,366             | Seminole    | 486,839              | 39             | 18             | 3             | 5              |
| LAKE MARY                   | P          | 17,366             | Seminole    | 486,839              | 44             | 30             | 0             | 12             |
| LAKE PARK (RETIRED)         | P          | 9,025              | Palm Beach  | 1,532,718            | 0              | 6              | 0             | 0              |
| LAKE WALES                  | F          | 17,384             | Polk        | 797,616              | 27             | 14             | 4             | 1              |
| LAKE WALES                  | G          | 17,384             | Polk        | 797,616              | 116            | 49             | 8             | 6              |
| LAKE WALES                  | P          | 17,384             | Polk        | 797,616              | 47             | 26             | 3             | 3              |
| LAKE WORTH BEACH            | F          | 43,432             | Palm Beach  | 1,532,718            | 1              | 64             | 6             | 1              |
| LAKE WORTH BEACH            | G          | 43,432             | Palm Beach  | 1,532,718            | 278            | 298            | 10            | 96             |
| LAKE WORTH BEACH            | P          | 43,432             | Palm Beach  | 1,532,718            | 7              | 88             | 2             | 0              |
| LAKELAND                    | F          | 121,968            | Polk        | 797,616              | 169            | 122            | 8             | 4              |
| LAKELAND                    | G          | 121,968            | Polk        | 797,616              | 1,367          | 1,351          | 142           | 174            |
| LAKELAND                    | P          | 121,968            | Polk        | 797,616              | 230            | 234            | 17            | 13             |
| LANTANA                     | F          | 12,244             | Palm Beach  | 1,532,718            | 2              | 23             | 7             | 1              |
| LANTANA                     | P          | 12,244             | Palm Beach  | 1,532,718            | 29             | 26             | 4             | 2              |
| LARGO                       | PF         | 84,431             | Pinellas    | 974,689              | 266            | 240            | 24            | 20             |
| LAUDERDALE-BY-THE-SEA (VOL) | F          | 6,191              | Broward     | 1,973,579            | 34             | 15             | 0             | 6              |
| LAUDERHILL                  | F          | 74,592             | Broward     | 1,973,579            | 88             | 79             | 16            | 2              |
| LAUDERHILL                  | G          | 74,592             | Broward     | 1,973,579            | 108            | 85             | 16            | 9              |

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|----------------------------|------------|--------------------|-----------------------|----------------------|----------------|----------------|---------------|----------------|
| LAUDERHILL                 | P          | 74,592             | Broward               | 1,973,579            | 113            | 62             | 10            | 13             |
| LAUDERHILL (C&M)           | G          | 74,592             | Broward               | 1,973,579            | 120            | 63             | 18            | 3              |
| LEESBURG                   | F          | 30,378             | Lake                  | 414,749              | 42             | 32             | 0             | 11             |
| LEESBURG                   | G          | 30,378             | Lake                  | 414,749              | 114            | 252            | 1             | 246            |
| LEESBURG                   | P          | 30,378             | Lake                  | 414,749              | 62             | 35             | 4             | 2              |
| LIGHTHOUSE POINT           | PF         | 10,504             | Broward               | 1,973,579            | 0              | 24             | 4             | 23             |
| LIVE OAK                   | F          | 6,889              | Suwannee              | 45,448               | 0              | 7              | 0             | 0              |
| LONGBOAT KEY               | F          | 7,537              | Multi: Sarasota/Manat | 451,895              | 4              | 37             | 0             | 4              |
| LONGBOAT KEY               | G          | 7,537              | Multi: Sarasota/Manat | 451,895              | 14             | 47             | 0             | 8              |
| LONGBOAT KEY               | P          | 7,537              | Multi: Sarasota/Manat | 451,895              | 2              | 22             | 0             | 0              |
| LONGWOOD                   | PF         | 16,408             | Seminole              | 486,839              | 81             | 15             | 0             | 29             |
| LYNN HAVEN                 | F          | 19,432             | Bay                   | 187,545              | 21             | 7              | 1             | 2              |
| LYNN HAVEN                 | G          | 19,432             | Bay                   | 187,545              | 113            | 46             | 10            | 6              |
| LYNN HAVEN                 | P          | 19,432             | Bay                   | 187,545              | 36             | 19             | 0             | 3              |
| MADISON                    | PF         | 2,978              | Madison               | 18,698               | 22             | 13             | 0             | 0              |
| MAITLAND                   | PF         | 19,964             | Orange                | 1,492,951            | 87             | 74             | 4             | 22             |
| MANALAPAN                  | GP         | 420                | Palm Beach            | 1,532,718            | 24             | 0              | 0             | 1              |
| MARATHON                   | F          | 10,056             | Monroe                | 84,511               | 27             | 1              | 1             | 7              |
| MARCO ISLAND               | F          | 16,198             | Collier               | 399,480              | 36             | 6              | 0             | 5              |
| MARCO ISLAND               | P          | 16,198             | Collier               | 399,480              | 38             | 26             | 0             | 11             |
| MARIANNA                   | F          | 7,191              | Jackson               | 48,982               | 13             | 7              | 0             | 1              |
| MARIANNA                   | P          | 7,191              | Jackson               | 48,982               | 16             | 8              | 0             | 2              |
| MARTIN COUNTY              | ERP        |                    | Martin                | 162,847              | 0              | 64             | 0             | 0              |
| MEDLEY                     | P          | 1,053              | Miami-Dade            | 2,768,954            | 39             | 26             | 0             | 0              |
| MEDLEY - GENERAL + ELECTED | G          | 1,053              | Miami-Dade            | 2,768,954            | 97             | 50             | 4             | 16             |
| MELBOURNE                  | F          | 87,662             | Brevard               | 640,773              | 132            | 116            | 9             | 5              |
| MELBOURNE                  | P          | 87,662             | Brevard               | 640,773              | 134            | 168            | 13            | 10             |
| MELBOURNE [G]              | G          | 87,662             | Brevard               | 640,773              | 2              | 31             | 0             | 32             |

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| City or District             | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| MELBOURNE [G] - SPECIAL RISK | G          | 87,662             | Brevard     | 640,773              | 0              | 3              | 1             | 0              |
| MELBOURNE BEACH              | P          | 3,248              | Brevard     | 640,773              | 10             | 8              | 0             | 1              |
| MIAMI - ELECTED              | G          | 464,225            | Miami-Dade  | 2,768,954            | 1              | 6              | 0             | 1              |
| MIAMI - FIPO                 | PF         | 464,225            | Miami-Dade  | 2,768,954            | 1,926          | 2,033          | 203           | 18             |
| MIAMI - FIPO (STAFF)         | G          | 464,225            | Miami-Dade  | 2,768,954            | 3              | 0              | 2             | 0              |
| MIAMI - FIPO COLA (RETIRED)  | PF         | 464,225            | Miami-Dade  | 2,768,954            | 0              | 0              | 0             | 0              |
| MIAMI - GESE                 | GS         | 464,225            | Miami-Dade  | 2,768,954            | 1,942          | 1,823          | 66            | 36             |
| MIAMI - GESE (EXCESS)        | GS         | 464,225            | Miami-Dade  | 2,768,954            | 0              | 0              | 0             | 0              |
| MIAMI - GESE (STAFF)         | GS         | 464,225            | Miami-Dade  | 2,768,954            | 8              | 7              | 0             | 0              |
| MIAMI - OFF-STREET PARKING   | G          | 464,225            | Miami-Dade  | 2,768,954            | 33             | 30             | 0             | 11             |
| MIAMI BEACH                  | G          | 83,430             | Miami-Dade  | 2,768,954            | 1,223          | 1,145          | 102           | 143            |
| MIAMI BEACH                  | PF         | 83,430             | Miami-Dade  | 2,768,954            | 494            | 702            | 119           | 27             |
| MIAMI SHORES VILLAGE         | G          | 11,612             | Miami-Dade  | 2,768,954            | 68             | 59             | 6             | 4              |
| MIAMI SHORES VILLAGE         | P          | 11,612             | Miami-Dade  | 2,768,954            | 34             | 29             | 3             | 1              |
| MIAMI SPRINGS                | G          | 13,887             | Miami-Dade  | 2,768,954            | 81             | 82             | 2             | 7              |
| MIAMI SPRINGS                | PF         | 13,887             | Miami-Dade  | 2,768,954            | 41             | 45             | 3             | 1              |
| MIAMI-DADE COUNTY            | ERP        |                    | Miami-Dade  | 2,768,954            | 0              | 372            | 0             | 0              |
| MIDWAY FCD                   | F          |                    | Santa Rosa  | 202,772              | 39             | 3              | 0             | 1              |
| MILTON                       | F          | 10,120             | Santa Rosa  | 202,772              | 15             | 14             | 1             | 0              |
| MILTON                       | G          | 10,120             | Santa Rosa  | 202,772              | 81             | 53             | 1             | 3              |
| MILTON                       | P          | 10,120             | Santa Rosa  | 202,772              | 17             | 15             | 2             | 1              |
| MIRAMAR                      | F          | 138,590            | Broward     | 1,973,579            | 111            | 70             | 40            | 3              |
| MIRAMAR                      | G          | 138,590            | Broward     | 1,973,579            | 553            | 286            | 60            | 50             |
| MIRAMAR                      | P          | 138,590            | Broward     | 1,973,579            | 165            | 121            | 34            | 1              |
| MONROE COUNTY                | ERP        |                    | Monroe      | 84,511               | 0              | 5              | 0             | 0              |
| MONROE COUNTY VOL F.F. & EMS | F          |                    | Monroe      | 84,511               | 3              | 12             | 0             | 6              |
| MONTICELLO                   | F          | 2,694              | Jefferson   | 15,402               | 10             | 9              | 0             | 3              |
| MONTICELLO                   | P          | 2,694              | Jefferson   | 15,402               | 8              | 5              | 0             | 0              |

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| City or District                 | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|----------------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| MOUNT DORA                       | F          | 17,843             | Lake        | 414,749              | 28             | 20             | 1             | 0              |
| MOUNT DORA                       | G          | 17,843             | Lake        | 414,749              | 30             | 90             | 0             | 15             |
| MOUNT DORA                       | P          | 17,843             | Lake        | 414,749              | 37             | 21             | 0             | 19             |
| NAPLES                           | F          | 19,306             | Collier     | 399,480              | 57             | 56             | 1             | 1              |
| NAPLES                           | G          | 19,306             | Collier     | 399,480              | 325            | 256            | 1             | 27             |
| NAPLES                           | P          | 19,306             | Collier     | 399,480              | 56             | 89             | 4             | 8              |
| NEPTUNE BEACH                    | P          | 7,261              | Duval       | 1,051,278            | 20             | 18             | 0             | 2              |
| NEW PORT RICHEY                  | F          | 17,213             | Pasco       | 610,743              | 23             | 26             | 0             | 2              |
| NEW PORT RICHEY                  | P          | 17,213             | Pasco       | 610,743              | 36             | 47             | 1             | 6              |
| NEW SMYRNA BEACH                 | F          | 32,131             | Volusia     | 583,505              | 45             | 44             | 3             | 4              |
| NEW SMYRNA BEACH                 | P          | 32,131             | Volusia     | 583,505              | 46             | 55             | 0             | 4              |
| NORTH BAY FCD                    | F          |                    | Okaloosa    | 219,260              | 16             | 6              | 0             | 3              |
| NORTH BREVARD HOSPITAL (Parrish) | G          |                    | Brevard     | 640,773              | 316            | 122            | 0             | 214            |
| NORTH BROWARD HOSPITAL           | G          |                    | Broward     | 1,973,579            | 6,446          | 1,419          | 0             | 1,800          |
| NORTH COLLIER FCD                | F          |                    | Collier     | 399,480              | 190            | 25             | 13            | 2              |
| NORTH MIAMI 691 [GPF]            | F          | 60,172             | Miami-Dade  | 2,768,954            | 0              | 10             | 0             | 0              |
| NORTH MIAMI 691 [GPF]            | G          | 60,172             | Miami-Dade  | 2,768,954            | 137            | 202            | 0             | 7              |
| NORTH MIAMI 691 [GPF]            | P          | 60,172             | Miami-Dade  | 2,768,954            | 1              | 10             | 0             | 0              |
| NORTH MIAMI 748                  | P          | 60,172             | Miami-Dade  | 2,768,954            | 74             | 69             | 0             | 2              |
| NORTH MIAMI BEACH                | G          | 43,100             | Miami-Dade  | 2,768,954            | 127            | 285            | 9             | 40             |
| NORTH MIAMI BEACH                | PF         | 43,100             | Miami-Dade  | 2,768,954            | 75             | 148            | 24            | 0              |
| NORTH MIAMI BEACH - MANAGEMENT   | G          | 43,100             | Miami-Dade  | 2,768,954            | 5              | 26             | 0             | 11             |
| NORTH PORT                       | F          | 86,552             | Sarasota    | 464,223              | 35             | 37             | 1             | 13             |
| NORTH PORT                       | P          | 86,552             | Sarasota    | 464,223              | 55             | 51             | 1             | 4              |
| NORTH RIVER FCD                  | F          |                    | Manatee     | 439,566              | 59             | 39             | 0             | 2              |
| OAKLAND PARK                     | G          | 45,065             | Broward     | 1,973,579            | 51             | 175            | 0             | 39             |
| OAKLAND PARK                     | PF         | 45,065             | Broward     | 1,973,579            | 10             | 130            | 4             | 18             |
| Ocala                            | F          | 66,368             | Marion      | 403,966              | 122            | 85             | 16            | 4              |

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|-----------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| OCALA                 | G          | 66,368             | Marion      | 403,966              | 119            | 794            | 17            | 239            |
| OCALA                 | P          | 66,368             | Marion      | 403,966              | 188            | 132            | 10            | 10             |
| OCEAN CITY-WRIGHT FCD | F          |                    | Okaloosa    | 219,260              | 51             | 27             | 0             | 4              |
| OCOE                  | G          | 49,711             | Orange      | 1,492,951            | 195            | 134            | 5             | 47             |
| OCOE                  | PF         | 49,711             | Orange      | 1,492,951            | 147            | 74             | 8             | 25             |
| OKALOOSA ISLAND FCD   | F          |                    | Okaloosa    | 219,260              | 18             | 17             | 0             | 1              |
| OKEECHOBEE            | F          | 5,361              | Okeechobee  | 39,591               | 0              | 8              | 0             | 5              |
| OKEECHOBEE            | G          | 5,361              | Okeechobee  | 39,591               | 31             | 19             | 1             | 6              |
| OKEECHOBEE            | P          | 5,361              | Okeechobee  | 39,591               | 20             | 14             | 3             | 2              |
| OKEECHOBEE UTILITY    | G          | 5,361              | Okeechobee  | 39,591               | 50             | 25             | 3             | 3              |
| OLDSMAR               | F          | 14,928             | Pinellas    | 974,689              | 9              | 3              | 0             | 1              |
| ORANGE COUNTY LIBRARY | G          |                    | Orange      | 1,492,951            | 49             | 149            | 0             | 71             |
| ORANGE PARK           | F          | 9,165              | Clay        | 231,042              | 19             | 26             | 0             | 8              |
| ORANGE PARK           | G          | 9,165              | Clay        | 231,042              | 41             | 43             | 0             | 40             |
| ORANGE PARK           | P          | 9,165              | Clay        | 231,042              | 24             | 31             | 1             | 7              |
| ORLANDO               | F          | 326,988            | Orange      | 1,492,951            | 508            | 514            | 17            | 2              |
| ORLANDO               | G          | 326,988            | Orange      | 1,492,951            | 42             | 746            | 0             | 34             |
| ORLANDO               | P          | 326,988            | Orange      | 1,492,951            | 812            | 891            | 0             | 7              |
| ORLANDO AVIATION      | G          | 326,988            | Orange      | 1,492,951            | 27             | 385            | 0             | 60             |
| ORLANDO UTILITY       | G          | 326,988            | Orange      | 1,492,951            | 1,176          | 930            | 0             | 204            |
| ORMOND BEACH          | F          | 44,935             | Volusia     | 583,505              | 42             | 51             | 1             | 1              |
| ORMOND BEACH          | G          | 44,935             | Volusia     | 583,505              | 72             | 171            | 6             | 37             |
| ORMOND BEACH          | P          | 44,935             | Volusia     | 583,505              | 63             | 67             | 1             | 4              |
| OVIEDO                | F          | 40,261             | Seminole    | 486,839              | 49             | 15             | 1             | 6              |
| OVIEDO                | P          | 40,261             | Seminole    | 486,839              | 62             | 31             | 4             | 5              |
| PACE FCD              | F          |                    | Santa Rosa  | 202,772              | 22             | 0              | 0             | 0              |
| PALATKA               | F          | 10,506             | Putnam      | 75,906               | 25             | 14             | 0             | 5              |
| PALATKA               | G          | 10,506             | Putnam      | 75,906               | 87             | 112            | 5             | 10             |

**APPENDIX F - Population Data - 9/30/2023**

| City or District           | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|----------------------------|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| PALATKA                    | P          | 10,506             | Putnam      | 75,906               | 21             | 31             | 2             | 6              |
| PALM BAY                   | F          | 133,459            | Brevard     | 640,773              | 120            | 90             | 7             | 1              |
| PALM BAY                   | G          | 133,459            | Brevard     | 640,773              | 0              | 1              | 0             | 0              |
| PALM BAY                   | P          | 133,459            | Brevard     | 640,773              | 149            | 107            | 8             | 11             |
| PALM BEACH                 | GPF        | 9,207              | Palm Beach  | 1,532,718            | 295            | 418            | 23            | 95             |
| PALM BEACH GARDENS         | F          | 61,517             | Palm Beach  | 1,532,718            | 96             | 63             | 20            | 4              |
| PALM BEACH GARDENS         | G          | 61,517             | Palm Beach  | 1,532,718            | 2              | 7              | 0             | 2              |
| PALM BEACH GARDENS         | P          | 61,517             | Palm Beach  | 1,532,718            | 113            | 83             | 6             | 5              |
| PALM COAST (VOL)           | F          | 101,737            | Flagler     | 130,756              | 27             | 32             | 0             | 6              |
| PALM HARBOR FCD            | F          |                    | Pinellas    | 974,689              | 65             | 9              | 0             | 1              |
| PALM TRAN, INC. (ATU-1577) | G          |                    | Palm Beach  | 1,532,718            | 561            | 436            | 0             | 107            |
| PALMETTO                   | G          | 13,927             | Manatee     | 439,566              | 64             | 53             | 5             | 3              |
| PALMETTO                   | P          | 13,927             | Manatee     | 439,566              | 27             | 32             | 3             | 6              |
| PANAMA CITY                | F          | 37,526             | Bay         | 187,545              | 76             | 72             | 4             | 3              |
| PANAMA CITY                | P          | 37,526             | Bay         | 187,545              | 88             | 100            | 1             | 13             |
| PANAMA CITY (SUPP)         | G          | 37,526             | Bay         | 187,545              | 17             | 17             | 0             | 2              |
| PANAMA CITY BEACH          | F          | 19,842             | Bay         | 187,545              | 55             | 17             | 2             | 2              |
| PANAMA CITY BEACH          | G          | 19,842             | Bay         | 187,545              | 193            | 94             | 9             | 12             |
| PANAMA CITY BEACH          | P          | 19,842             | Bay         | 187,545              | 70             | 32             | 3             | 3              |
| PARKLAND                   | P          | 37,365             | Broward     | 1,973,579            | 0              | 4              | 0             | 0              |
| PASCO COUNTY               | ERP        |                    | Pasco       | 610,743              | 0              | 335            | 0             | 0              |
| PEMBROKE PARK COMM SUPP    | G          | 6,115              | Broward     | 1,973,579            | 2              | 5              | 0             | 1              |
| PEMBROKE PINES             | G          | 171,222            | Broward     | 1,973,579            | 17             | 425            | 0             | 176            |
| PEMBROKE PINES             | PF         | 171,222            | Broward     | 1,973,579            | 345            | 373            | 114           | 6              |
| PENSACOLA                  | F          | 55,102             | Escambia    | 333,452              | 112            | 173            | 11            | 2              |
| PENSACOLA                  | G          | 55,102             | Escambia    | 333,452              | 73             | 566            | 16            | 51             |
| PENSACOLA                  | P          | 55,102             | Escambia    | 333,452              | 55             | 171            | 3             | 15             |
| PERRY                      | F          | 7,006              | Taylor      | 21,686               | 12             | 11             | 1             | 5              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District | TYP<br>SYS | City<br>Population | County Name  | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| PERRY            | P          | 7,006              | Taylor       | 21,686               | 20             | 21             | 0             | 4              |
| PINELLAS PARK    | F          | 55,572             | Pinellas     | 974,689              | 75             | 98             | 3             | 0              |
| PINELLAS PARK    | G          | 55,572             | Pinellas     | 974,689              | 279            | 302            | 12            | 12             |
| PINELLAS PARK    | P          | 55,572             | Pinellas     | 974,689              | 104            | 90             | 4             | 1              |
| PLANT CITY       | PF         | 40,949             | Hillsborough | 1,541,531            | 109            | 86             | 11            | 12             |
| PLANTATION       | G          | 95,293             | Broward      | 1,973,579            | 565            | 453            | 52            | 67             |
| PLANTATION       | P          | 95,293             | Broward      | 1,973,579            | 127            | 158            | 33            | 0              |
| PLANTATION (VOL) | F          | 95,293             | Broward      | 1,973,579            | 123            | 111            | 0             | 31             |
| POMPANO BEACH    | G          | 113,691            | Broward      | 1,973,579            | 548            | 421            | 61            | 31             |
| POMPANO BEACH    | PF         | 113,691            | Broward      | 1,973,579            | 188            | 383            | 28            | 6              |
| PORT ORANGE      | F          | 65,008             | Volusia      | 583,505              | 58             | 58             | 5             | 1              |
| PORT ORANGE      | G          | 65,008             | Volusia      | 583,505              | 72             | 104            | 0             | 17             |
| PORT ORANGE      | P          | 65,008             | Volusia      | 583,505              | 78             | 67             | 1             | 3              |
| PORT ST. LUCIE   | P          | 239,653            | Saint Lucie  | 368,628              | 240            | 95             | 15            | 11             |
| PUNTA GORDA      | F          | 20,410             | Charlotte    | 204,126              | 28             | 21             | 1             | 3              |
| PUNTA GORDA      | G          | 20,410             | Charlotte    | 204,126              | 45             | 142            | 18            | 16             |
| PUNTA GORDA      | P          | 20,410             | Charlotte    | 204,126              | 35             | 37             | 4             | 5              |
| QUINCY           | PF         | 7,971              | Gadsden      | 44,421               | 34             | 42             | 0             | 19             |
| RIVIERA BEACH    | F          | 38,795             | Palm Beach   | 1,532,718            | 35             | 67             | 13            | 1              |
| RIVIERA BEACH    | G          | 38,795             | Palm Beach   | 1,532,718            | 79             | 213            | 14            | 9              |
| RIVIERA BEACH    | P          | 38,795             | Palm Beach   | 1,532,718            | 81             | 81             | 13            | 4              |
| ROCKLEDGE        | F          | 28,774             | Brevard      | 640,773              | 39             | 24             | 2             | 5              |
| ROCKLEDGE        | G          | 28,774             | Brevard      | 640,773              | 125            | 60             | 6             | 8              |
| ROCKLEDGE        | P          | 28,774             | Brevard      | 640,773              | 42             | 20             | 5             | 7              |
| SAFETY HARBOR    | F          | 17,059             | Pinellas     | 974,689              | 27             | 3              | 0             | 2              |
| SAINT AUGUSTINE  | F          | 15,307             | Saint Johns  | 315,317              | 33             | 26             | 0             | 4              |
| SAINT AUGUSTINE  | G          | 15,307             | Saint Johns  | 315,317              | 244            | 193            | 0             | 11             |
| SAINT AUGUSTINE  | P          | 15,307             | Saint Johns  | 315,317              | 55             | 35             | 4             | 6              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District              | TYP<br>SYS | City<br>Population | County Name  | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|-------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| SAINT CLOUD                   | G          | 61,997             | Osceola      | 439,225              | 342            | 166            | 14            | 110            |
| SAINT CLOUD                   | PF         | 61,997             | Osceola      | 439,225              | 172            | 74             | 6             | 10             |
| SAINT JOHNS RIVER PW PK       | G          |                    | Duval        | 1,051,278            | 3              | 386            | 0             | 66             |
| SAINT LUCIE COUNTY FCD        | F          |                    | Saint Lucie  | 368,628              | 367            | 208            | 74            | 28             |
| SAINT LUCIE COUNTY FCD        | G          |                    | Saint Lucie  | 368,628              | 63             | 36             | 4             | 16             |
| SAINT PETE BEACH              | F          | 8,879              | Pinellas     | 974,689              | 32             | 30             | 1             | 0              |
| SAINT PETE BEACH              | G          | 8,879              | Pinellas     | 974,689              | 19             | 75             | 0             | 36             |
| SAINT PETE BEACH              | P          | 8,879              | Pinellas     | 974,689              | 0              | 28             | 0             | 2              |
| SAINT PETERSBURG              | F          | 265,782            | Pinellas     | 974,689              | 308            | 422            | 34            | 11             |
| SAINT PETERSBURG              | G          | 265,782            | Pinellas     | 974,689              | 1,660          | 1,392          | 94            | 199            |
| SAINT PETERSBURG              | P          | 265,782            | Pinellas     | 974,689              | 534            | 667            | 21            | 27             |
| SAN CARLOS PARK FCD           | F          |                    | Okaloosa     | 219,260              | 56             | 11             | 1             | 1              |
| SANFORD                       | F          | 64,508             | Seminole     | 486,839              | 49             | 50             | 3             | 4              |
| SANFORD                       | P          | 64,508             | Seminole     | 486,839              | 48             | 86             | 3             | 6              |
| SANIBEL                       | G          | 5,946              | Lee          | 800,989              | 8              | 99             | 2             | 37             |
| SANIBEL                       | P          | 5,946              | Lee          | 800,989              | 22             | 26             | 4             | 2              |
| SARASOTA                      | F          | 57,005             | Sarasota     | 464,223              | 0              | 153            | 0             | 0              |
| SARASOTA                      | G          | 57,005             | Sarasota     | 464,223              | 95             | 401            | 21            | 16             |
| SARASOTA                      | P          | 57,005             | Sarasota     | 464,223              | 158            | 222            | 16            | 6              |
| SARASOTA MEMORIAL HEALTH CARE | G          |                    | Sarasota     | 464,223              | 908            | 1,079          | 0             | 448            |
| SARASOTA-MANATEE AIRPORT      | G          |                    | Sarasota     | 464,223              | 46             | 80             | 0             | 8              |
| SATELLITE BEACH               | G          | 11,389             | Brevard      | 640,773              | 2              | 21             | 1             | 1              |
| SATELLITE BEACH               | PF         | 11,389             | Brevard      | 640,773              | 37             | 27             | 5             | 8              |
| SEBASTIAN                     | P          | 26,405             | Indian River | 167,781              | 35             | 20             | 3             | 5              |
| SEBRING                       | F          | 11,472             | Highlands    | 104,385              | 1              | 23             | 1             | 0              |
| SEBRING                       | P          | 11,472             | Highlands    | 104,385              | 10             | 25             | 7             | 0              |
| SEMINOLE                      | F          | 19,428             | Pinellas     | 974,689              | 75             | 84             | 0             | 1              |
| SOUTH BROWARD HOSPITAL        | G          |                    | Broward      | 1,973,579            | 3,265          | 2,799          | 0             | 2,240          |

**APPENDIX F - Population Data - 9/30/2023**

| City or District  | TYP<br>SYS | City<br>Population | County Name  | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|---|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| SOUTH MIAMI [GP]  | G          | 11,981             | Miami-Dade   | 2,768,954            | 48             | 31             | 3             | 6              |
| SOUTH MIAMI [GP]  | P          | 11,981             | Miami-Dade   | 2,768,954            | 34             | 21             | 8             | 6              |
| SOUTH PASADENA  | F          | 5,428              | Pinellas     | 974,689              | 19             | 15             | 0             | 0              |
| SOUTH WALTON FCD  | F          |                    | Walton       | 83,342               | 100            | 28             | 4             | 3              |
| Southeast Volusia County Hospital District<br>(was Bert Fish) | G          |                    | Volusia      | 583,505              | 1              | 164            | 0             | 23             |
| SOUTHERN MANATEE FCD  | F          |                    | Manatee      | 439,566              | 76             | 21             | 16            | 1              |
| SOUTHERN MANATEE FCD  | G          |                    | Manatee      | 439,566              | 3              | 6              | 2             | 1              |
| STARKE  | F          | 6,107              | Bradford     | 27,389               | 43             | 6              | 0             | 0              |
| STARKE  | G          | 6,107              | Bradford     | 27,389               | 44             | 52             | 1             | 2              |
| STARKE  | P          | 6,107              | Bradford     | 27,389               | 15             | 12             | 1             | 4              |
| SUNRISE   | F          | 98,011             | Broward      | 1,973,579            | 134            | 110            | 25            | 1              |
| SUNRISE   | G          | 98,011             | Broward      | 1,973,579            | 569            | 568            | 88            | 63             |
| SUNRISE   | P          | 98,011             | Broward      | 1,973,579            | 127            | 151            | 55            | 0              |
| SURFSIDE [GP]   | G          | 5,398              | Miami-Dade   | 2,768,954            | 65             | 26             | 7             | 8              |
| SURFSIDE [GP]   | P          | 5,398              | Miami-Dade   | 2,768,954            | 28             | 20             | 1             | 2              |
| SWEETWATER  | P          | 20,571             | Miami-Dade   | 2,768,954            | 65             | 16             | 0             | 8              |
| TALLAHASSEE [GPF]   | F          | 201,833            | Leon         | 301,724              | 261            | 242            | 19            | 10             |
| TALLAHASSEE [GPF]   | G          | 201,833            | Leon         | 301,724              | 1,966          | 1,842          | 141           | 273            |
| TALLAHASSEE [GPF]   | P          | 201,833            | Leon         | 301,724              | 343            | 299            | 30            | 36             |
| TAMARAC   | F          | 73,063             | Broward      | 1,973,579            | 109            | 49             | 2             | 3              |
| TAMARAC   | G          | 73,063             | Broward      | 1,973,579            | 199            | 168            | 5             | 25             |
| TAMARAC   | P          | 73,063             | Broward      | 1,973,579            | 0              | 28             | 0             | 0              |
| TAMARAC - ELECTED   | G          | 73,063             | Broward      | 1,973,579            | 92             | 65             | 0             | 32             |
| TAMPA   | G          | 406,294            | Hillsborough | 1,541,531            | 2,601          | 2,234          | 178           | 621            |
| TAMPA   | PF         | 406,294            | Hillsborough | 1,541,531            | 1,456          | 2,085          | 202           | 11             |
| TAMPA PF (STAFF)  | G          | 406,294            | Hillsborough | 1,541,531            | 6              | 0              | 1             | 0              |
| TARPON SPRINGS  | F          | 25,849             | Pinellas     | 974,689              | 33             | 35             | 6             | 1              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District              | TYP<br>SYS | City<br>Population | County Name  | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|-------------------------------|------------|--------------------|--------------|----------------------|----------------|----------------|---------------|----------------|
| TARPON SPRINGS                | P          | 25,849             | Pinellas     | 974,689              | 45             | 37             | 6             | 2              |
| TAVARES                       | F          | 21,003             | Lake         | 414,749              | 22             | 9              | 1             | 0              |
| TAVARES                       | P          | 21,003             | Lake         | 414,749              | 18             | 17             | 2             | 2              |
| TEMPLE TERRACE                | F          | 27,327             | Hillsborough | 1,541,531            | 51             | 28             | 4             | 2              |
| TEMPLE TERRACE                | P          | 27,327             | Hillsborough | 1,541,531            | 47             | 58             | 2             | 3              |
| TEQUESTA                      | G          | 6,179              | Palm Beach   | 1,532,718            | 51             | 14             | 0             | 10             |
| TEQUESTA [PF]                 | F          | 6,179              | Palm Beach   | 1,532,718            | 20             | 5              | 3             | 1              |
| TEQUESTA [PF]                 | P          | 6,179              | Palm Beach   | 1,532,718            | 19             | 4              | 0             | 2              |
| TITUSVILLE                    | G          | 49,982             | Brevard      | 640,773              | 310            | 374            | 14            | 83             |
| TITUSVILLE                    | PF         | 49,982             | Brevard      | 640,773              | 145            | 137            | 2             | 26             |
| TRI-COUNTY TRANSIT (ATU-1596) | G          |                    | Orange       | 1,492,951            | 297            | 519            | 54            | 101            |
| UMATILLA                      | P          | 3,881              | Lake         | 414,749              | 8              | 2              | 0             | 1              |
| VALPARAISO                    | PF         | 5,025              | Okaloosa     | 219,260              | 11             | 4              | 0             | 1              |
| VENICE                        | F          | 27,793             | Sarasota     | 464,223              | 14             | 49             | 0             | 14             |
| VENICE                        | P          | 27,793             | Sarasota     | 464,223              | 1              | 60             | 1             | 28             |
| VERO BEACH                    | F          | 16,693             | Indian River | 167,781              | 0              | 11             | 0             | 0              |
| VERO BEACH                    | G          | 16,693             | Indian River | 167,781              | 153            | 431            | 0             | 92             |
| VERO BEACH                    | P          | 16,693             | Indian River | 167,781              | 52             | 49             | 4             | 2              |
| VILLAGE OF NORTH PALM BEACH   | G          | 13,145             | Palm Beach   | 1,532,718            | 20             | 49             | 0             | 32             |
| VILLAGE OF NORTH PALM BEACH   | PF         | 13,145             | Palm Beach   | 1,532,718            | 52             | 29             | 4             | 3              |
| VILLAGE OF PALM SPRINGS       | G          | 27,167             | Palm Beach   | 1,532,718            | 28             | 56             | 0             | 38             |
| VILLAGE OF PALM SPRINGS       | PF         | 27,167             | Palm Beach   | 1,532,718            | 9              | 38             | 4             | 10             |
| VOLUSIA COUNTY (VOL)          | F          |                    | Volusia      | 583,505              | 12             | 38             | 0             | 4              |
| WAUCHULA                      | GP         | 4,869              | Hardee       | 25,645               | 69             | 41             | 0             | 5              |
| WEST MANATEE FCD              | F          |                    | Manatee      | 439,566              | 41             | 6              | 0             | 6              |
| WEST MELBOURNE                | P          | 29,739             | Brevard      | 640,773              | 40             | 19             | 1             | 3              |
| WEST PALM BEACH               | F          | 122,157            | Palm Beach   | 1,532,718            | 265            | 212            | 0             | 4              |
| WEST PALM BEACH               | G          | 122,157            | Palm Beach   | 1,532,718            | 11             | 161            | 0             | 3              |

**APPENDIX F - Population Data - 9/30/2023**

| City or District   | TYP<br>SYS | City<br>Population | County Name | County<br>Population | Membr<br>Activ | Membr<br>Retrd | Membr<br>DROP | Membr<br>Termd |
|--|------------|--------------------|-------------|----------------------|----------------|----------------|---------------|----------------|
| WEST PALM BEACH  | P          | 122,157            | Palm Beach  | 1,532,718            | 248            | 258            | 42            | 12             |
| WILLISTON  | G          | 3,297              | Levy        | 45,283               | 42             | 20             | 0             | 11             |
| WILLISTON  | P          | 3,297              | Levy        | 45,283               | 11             | 6              | 0             | 1              |
| WILTON MANORS (VOL)  | F          | 11,532             | Broward     | 1,973,579            | 1              | 8              | 0             | 1              |
| WILTON MANORS [GP]   | G          | 11,532             | Broward     | 1,973,579            | 1              | 44             | 1             | 1              |
| WILTON MANORS [GP]   | P          | 11,532             | Broward     | 1,973,579            | 2              | 30             | 0             | 0              |
| WINTER GARDEN  | G          | 50,800             | Orange      | 1,492,951            | 149            | 89             | 2             | 54             |
| WINTER GARDEN  | PF         | 50,800             | Orange      | 1,492,951            | 136            | 53             | 4             | 18             |
| WINTER HAVEN   | F          | 55,764             | Polk        | 797,616              | 61             | 47             | 6             | 8              |
| WINTER HAVEN   | G          | 55,764             | Polk        | 797,616              | 117            | 251            | 15            | 23             |
| WINTER HAVEN   | P          | 55,764             | Polk        | 797,616              | 72             | 63             | 2             | 10             |
| WINTER PARK  | F          | 30,706             | Orange      | 1,492,951            | 62             | 64             | 12            | 0              |
| WINTER PARK  | P          | 30,706             | Orange      | 1,492,951            | 78             | 83             | 3             | 3              |
| WINTER SPRINGS   | GPF        | 39,097             | Seminole    | 486,839              | 64             | 151            | 0             | 162            |
| <b><i>Municipalities and<br/>Special Districts:</i></b>      |            | 483                |             |                      | 89,800         | 81,379         | 5,108         | 15,998         |
| <b><i>School Board Early<br/>Retirement<br/>Programs</i></b> |            | 6                  |             |                      | 0              | 1,353          | 0             | 0              |
| <b><i>Grand Totals:</i></b>                                  |            | 489                |             |                      | 89,800         | 82,732         | 5,108         | 15,998         |

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

|                         |  |
|-------------------------|--|
| UAAL                    | Unfunded Actuarial Accrued Liability (AAL – Total Market 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) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ALACHUA COUNTY LIBRARY      | G          | 10/01/2022        | N   | None           | EAN               | 27,659,517                | 37,857,645 | 6,465,863  | 73.1%                  | 1,091,808          | 592.2                         | 31,391,782                   |
| 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 SCHOOL BOARD | ERP        | 07/01/2022        | N   | None           | EAN               | 5,123,839                 | 6,879,676  | 1,755,904  | 74.5%                  | 0                  | 0.0                           | 5,123,772                    |
| ALACHUA COUNTY SCHOOL BOARD | ERP        | 07/01/2021        | N   | None           | EAN               | 5,580,082                 | 7,074,990  | 1,494,908  | 78.9%                  | 0                  | 0.0                           | 5,580,082                    |
| 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                    |
| ALTAMONTE SPRINGS           | G          | 10/01/2022        | N   | None           | EAN               | 37,485,513                | 35,320,411 | -2,165,102 | 106.1%                 | 14,206,347         | -15.2                         | 37,485,513                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 33,567,936                | 45,770,082 | 11,021,191 | 73.3%                  | 6,231,604          | 176.9                         | 34,748,891                   |
| 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                   |
| APOPKA                      | F          | 10/01/2022        | N   | None           | EAN               | 46,932,329                | 65,370,679 | 9,051,884  | 71.8%                  | 8,017,573          | 112.9                         | 56,318,795                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| APOPKA           | F          | 10/01/2019        | N   | None           | EAN               | 44,394,241                | 53,541,902 | 5,773,844 | 82.9%                  | 7,256,607          | 79.6                           | 47,768,058                   |
| APOPKA           | F          | 10/01/2018        | N   | None           | EAN               | 42,511,628                | 48,674,209 | 4,813,553 | 87.3%                  | 6,727,740          | 71.6                           | 43,860,656                   |
| APOPKA           | G          | 10/01/2022        | N   | None           | EAN               | 56,273,788                | 73,228,975 | 5,700,429 | 76.8%                  | 13,021,136         | 43.8                           | 67,528,546                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 62,435,779                | 79,192,680 | 4,269,745 | 78.8%                  | 6,627,363          | 64.4                           | 74,922,935                   |
| 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                   |
| ARCADIA          | G          | 01/01/2023        | N   | None           | EAN               | 4,428,351                 | 4,872,138  | 443,787   | 90.9%                  | 1,814,634          | 24.5                           | 4,428,351                    |
| 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          | PF         | 10/01/2022        | N   | None           | EAN               | 9,758,320                 | 12,542,613 | 1,194,920 | 77.8%                  | 840,888            | 142.1                          | 11,347,693                   |
| 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                   |
| ATLANTIC BEACH   | G          | 10/01/2022        | N   | None           | EAN               | 22,047,291                | 25,687,103 | 899,238   | 85.8%                  | 1,288,509          | 69.8                           | 24,787,865                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| 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   | P          | 10/01/2022        | N   | None           | EAN               | 14,344,281                | 17,049,775 | 866,821   | 84.1%                  | 2,151,705          | 40.3                           | 16,182,954                   |
| 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                   |
| ATLANTIS         | P          | 10/01/2020        | N   | After          | EAN               | 1,351,303                 | 1,224,566  | -23,140   | 110.3%                 | 0                  | 0.0                            | 1,247,706                    |
| AUBURNDALE       | F          | 10/01/2022        | N   | After          | EAN               | 8,028,188                 | 11,467,463 | 2,069,020 | 70.0%                  | 1,196,578          | 172.9                          | 9,398,443                    |
| 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       | G          | 10/01/2022        | N   | None           | EAN               | 21,581,298                | 28,825,137 | 4,448,261 | 74.9%                  | 1,031,509          | 431.2                          | 24,376,876                   |
| 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       | P          | 10/01/2022        | N   | After          | EAN               | 14,244,219                | 18,062,932 | 1,471,383 | 78.9%                  | 2,047,240          | 71.9                           | 16,591,549                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| AUBURNDALE          | P          | 10/01/2019        | N   | None           | EAN               | 13,144,317                | 15,348,849 | 2,053,617  | 85.6%                  | 1,961,238          | 104.7                          | 13,295,232                   |
| AUBURNDALE          | P          | 10/01/2018        | N   | None           | FIL               | 12,899,051                | 14,733,147 | 2,163,443  | 87.6%                  | 1,848,864          | 117.0                          | 12,569,704                   |
| AVENTURA            | P          | 10/01/2022        | N   | None           | EAN               | 55,535,663                | 76,829,256 | 12,700,761 | 72.3%                  | 8,474,961          | 149.9                          | 64,128,495                   |
| 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          | 10/01/2022        | N   | None           | EAN               | 7,060,524                 | 9,270,966  | 1,368,017  | 76.2%                  | 1,162,899          | 117.6                          | 7,902,949                    |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 5,629,379                 | 7,182,789  | 675,624    | 78.4%                  | 0                  | 0.0                            | 6,507,165                    |
| 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                    |
| BAL HARBOUR VILLAGE | G          | 10/01/2022        | N   | None           | EAN               | 16,735,768                | 24,800,184 | 5,946,615  | 67.5%                  | 3,352,648          | 177.4                          | 18,853,569                   |
| 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 | P          | 10/01/2022        | N   | None           | EAN               | 28,194,738                | 34,620,764 | 5,318,129  | 81.4%                  | 1,263,676          | 420.9                          | 29,302,635                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| BARTOW              | F          | 10/01/2022        | N   | None           | EAN               | 11,555,735                | 15,388,492 | 1,767,727 | 75.1%                  | 1,046,279          | 169.0                          | 13,620,765                   |
| 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              | G          | 10/01/2022        | N   | None           | EAN               | 33,087,333                | 48,182,521 | 9,669,339 | 68.7%                  | 8,282,015          | 116.8                          | 38,513,182                   |
| 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              | P          | 10/01/2022        | N   | None           | EAN               | 20,167,084                | 26,398,847 | 2,198,345 | 76.4%                  | 2,524,588          | 87.1                           | 24,200,502                   |
| 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                   |
| BAY HARBOR ISLANDS  | G          | 10/01/2022        | N   | None           | EAN               | 9,519,267                 | 11,384,340 | 2,050,403 | 83.6%                  | 3,695,919          | 55.5                           | 9,333,937                    |
| 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  | P          | 10/01/2022        | N   | None           | EAN               | 13,048,796                | 13,487,064 | 573,450   | 96.8%                  | 2,063,127          | 27.8                           | 12,913,614                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| 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 MEDICAL CENTER    | G          | 01/01/2023        | N   | None           | PUC               | 94,516,330                | 114,970,209 | 20,453,879 | 82.2%                  | 0                  | 0.0                            | 94,516,330                   |
| 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                   |
| BELLE GLADE           | G          | 10/01/2022        | N   | None           | AGG               | 20,476,906                | 19,153,879  | -4,427,245 | 106.9%                 | 3,658,296          | -121.0                         | 23,581,124                   |
| 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 (RETIRED) | PF         | 10/01/2022        | N   | None           | AGG               | 6,025,982                 | 3,963,017   | -2,062,966 | 152.1%                 | 0                  | 0.0                            | 6,025,983                    |
| 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 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          | 10/01/2022        | N   | After          | EAN               | 4,472,554                 | 5,876,543   | 509,476    | 76.1%                  | 1,084,606          | 47.0                           | 5,367,067                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| BELLEVIEW            | P          | 10/01/2022        | N   | None           | EAN               | 4,169,596                 | 4,926,975   | 230,180     | 84.6%                  | 735,491            | 31.3                           | 4,696,795                    |
| 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                    |
| BOCA GRANDE FCD      | F          | 10/01/2022        | N   | After          | FIL               | 13,412,186                | 18,560,539  | 2,639,459   | 72.3%                  | 1,709,516          | 154.4                          | 15,921,080                   |
| 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 RATON           | G          | 10/01/2022        | N   | After          | EAN               | 214,322,399               | 265,208,895 | 19,203,530  | 80.8%                  | 31,617,904         | 60.7                           | 246,005,365                  |
| 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           | PF         | 10/01/2022        | N   | None           | EAN               | 449,147,427               | 666,264,724 | 174,170,169 | 67.4%                  | 41,522,554         | 419.5                          | 492,094,555                  |
| 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 EXECUTIVE | G          | 10/01/2022        | N   | After          | EAN               | 54,779,184                | 77,076,986  | 16,822,061  | 71.1%                  | 5,690,798          | 295.6                          | 60,254,925                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| 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 HOUSING   | G          | 10/01/2021        | N   | None           | AGG               | 4,022,056                 | 2,718,497   | -1,245,511 | 148.0%                 | 816,396            | -152.6                         | 3,964,008                    |
| 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                    |
| BONITA SPRINGS FCD   | F          | 10/01/2022        | N   | None           | EAN               | 84,398,749                | 122,496,787 | 26,682,641 | 68.9%                  | 10,472,242         | 254.8                          | 95,814,146                   |
| 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   | G          | 10/01/2022        | N   | None           | EAN               | 4,127,545                 | 5,990,933   | 1,072,368  | 68.9%                  | 1,081,189          | 99.2                           | 4,918,565                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 138,792,289               | 200,659,884 | 44,296,197 | 69.2%                  | 12,910,978         | 343.1                          | 156,363,687                  |
| 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        | G          | 10/01/2022        | N   | After          | EAN               | 194,946,454               | 229,073,143 | 11,785,520 | 85.1%                  | 26,180,385         | 45.0                           | 217,287,623                  |
| BOYNTON BEACH        | G          | 10/01/2021        | N   | After          | EAN               | 229,173,283               | 222,798,955 | 11,105,104 | 102.9%                 | 25,343,822         | 43.8                           | 211,693,851                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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    | P          | 10/01/2022        | N   | None           | EAN               | 113,761,786               | 189,608,873 | 58,678,091 | 60.0%                  | 13,082,829         | 448.5                          | 130,930,782                  |
| 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                  |
| 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                  |
| BRADENTON        | F          | 10/01/2022        | N   | None           | EAN               | 63,002,434                | 77,797,960  | 8,698,868  | 81.0%                  | 5,401,068          | 161.1                          | 69,099,092                   |
| 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        | P          | 10/01/2022        | N   | After          | EAN               | 79,389,128                | 101,219,093 | 10,237,291 | 78.4%                  | 7,641,499          | 134.0                          | 90,981,802                   |
| 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                   |
| BROOKSVILLE      | F          | 10/01/2022        | N   | None           | EAN               | 7,216,821                 | 8,422,321   | 196,045    | 85.7%                  | 1,006,811          | 19.5                           | 8,226,276                    |
| 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      | P          | 10/01/2022        | N   | After          | AGG               | 325,323                   | 335,813     | -54,573    | 96.9%                  | 0                  | 0.0                            | 390,386                      |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| BUSHNELL         | G          | 10/01/2022        | N   | After          | EAN               | 4,103,872                 | 4,790,656   | 173,126    | 85.7%                  | 666,547            | 26.0                           | 4,617,530                    |
| 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                    |
| 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                    |
| CAPE CORAL       | F          | 10/01/2022        | N   | After          | EAN               | 223,314,579               | 305,774,503 | 60,540,434 | 73.0%                  | 21,988,650         | 275.3                          | 245,234,069                  |
| 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       | G          | 10/01/2022        | N   | After          | EAN               | 368,276,671               | 487,794,089 | 84,613,855 | 75.5%                  | 59,395,612         | 142.5                          | 403,180,234                  |
| 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       | P          | 10/01/2022        | N   | None           | EAN               | 218,081,849               | 285,304,314 | 48,154,341 | 76.4%                  | 23,089,417         | 208.6                          | 237,149,973                  |
| 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                  |
| CASSELBERRY      | PF         | 10/01/2022        | N   | After          | AGG               | 33,208,906                | 39,954,210  | 3,114,904  | 83.1%                  | 5,514,107          | 56.5                           | 36,839,306                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL         | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|--------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| CHATTAHOOCHEE      | F          | 10/01/2019        | N   | None           | AGG               | 507,963                   | 544,334       | 36,371       | 93.3%                  | 70,907             | 51.3                           | 507,963                      |
| CLEARWATER         | F          | 10/01/2022        | N   | None           | AGG               | 2,912,716                 | 1,517,157     | -1,395,559   | 192.0%                 | 0                  | 0.0                            | 2,912,716                    |
| 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         | GPF        | 01/01/2023        | N   | None           | EAN               | 1,110,433,307             | 1,123,775,534 | -98,960,255  | 98.8%                  | 101,042,598        | -97.9                          | 1,222,735,789                |
| 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                  |
| CLERMONT           | F          | 10/01/2022        | N   | None           | AGG               | 25,996,314                | 28,474,955    | 3,166,073    | 91.3%                  | 6,384,519          | 49.6                           | 25,308,882                   |
| 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                      |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| CLEWISTON        | F          | 10/01/2022        | N   | None           | AGG               | 117,956                   | 746,395    | 628,439   | 15.8%                  | 248,523            | 252.9                          | 117,956                      |
| CLEWISTON        | G          | 10/01/2022        | N   | None           | EAN               | 11,639,637                | 14,107,426 | 1,303,826 | 82.5%                  | 0                  | 0.0                            | 12,803,600                   |
| 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                   |
| COCOA            | F          | 10/01/2022        | N   | None           | EAN               | 22,786,993                | 33,328,751 | 6,416,241 | 68.4%                  | 2,369,396          | 270.8                          | 26,912,510                   |
| 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            | G          | 10/01/2022        | N   | None           | EAN               | 12,883,725                | 14,550,795 | -265,356  | 88.5%                  | 0                  | 0.0                            | 14,816,151                   |
| 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            | P          | 10/01/2022        | N   | None           | EAN               | 32,637,392                | 40,403,998 | 3,479,521 | 80.8%                  | 3,597,274          | 96.7                           | 36,924,477                   |
| 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 BEACH      | F          | 10/01/2022        | N   | None           | EAN               | 15,537,049                | 19,942,712 | 2,284,160 | 77.9%                  | 2,070,805          | 110.3                          | 17,658,552                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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      | G          | 10/01/2022        | N   | None           | EAN               | 27,226,970                | 32,712,192 | 1,513,436  | 83.2%                  | 6,798,608          | 22.3                           | 31,198,756                   |
| 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                   |
| 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      | P          | 10/01/2022        | N   | None           | EAN               | 15,643,463                | 21,431,693 | 3,598,548  | 73.0%                  | 2,319,342          | 155.2                          | 17,833,145                   |
| 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                   |
| COOPER CITY      | F          | 10/01/2022        | N   | After          | EAN               | 22,454,553                | 28,058,903 | 3,270,634  | 80.0%                  | 0                  | 0.0                            | 24,788,269                   |
| 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      | G          | 10/01/2022        | N   | None           | FIL               | 39,364,114                | 45,579,002 | 4,876,469  | 86.4%                  | 2,166,935          | 225.0                          | 40,702,533                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| COOPER CITY              | P          | 10/01/2022        | N   | None           | EAN               | 33,918,738                | 37,172,521  | 985,830     | 91.2%                  | 159,485            | 618.1                          | 36,186,691                   |
| 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 - MANAGEMENT | GPF        | 10/01/2021        | N   | None           | EAN               | 5,564,301                 | 4,923,865   | -107,991    | 113.0%                 | 0                  | 0.0                            | 5,031,856                    |
| 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                    |
| CORAL GABLES             | GPF        | 10/01/2022        | N   | After          | EAN               | 409,303,773               | 616,686,432 | 155,962,903 | 66.4%                  | 44,975,569         | 346.8                          | 460,723,529                  |
| 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 SPRINGS            | F          | 10/01/2022        | N   | None           | EAN               | 136,530,502               | 141,491,027 | -18,190,274 | 96.5%                  | 14,467,469         | -125.7                         | 159,681,301                  |
| 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        | 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          | 10/01/2019        | 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          | 10/01/2018        | N   | None           | EAN               | 106,201,362               | 97,805,057  | 3,633,394   | 108.6%                 | 14,483,662         | 25.1                           | 94,171,663                   |
| CORAL SPRINGS            | G          | 10/01/2022        | N   | After          | EAN               | 7,598,742                 | 9,952,983   | 1,594,367   | 76.3%                  | 0                  | 0.0                            | 8,358,616                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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    | P          | 10/01/2022        | N   | None           | EAN               | 258,203,044               | 342,568,874 | 56,843,168 | 75.4%                  | 18,709,842         | 303.8                          | 285,725,706                  |
| 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                  |
| 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          | 10/01/2020        | N   | After          | EAN               | 1,125,599                 | 930,154     | -169,978   | 121.0%                 | 223,087            | -76.2                          | 1,100,132                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 20,856,725                | 26,785,115  | 3,596,349  | 77.9%                  | 6,305,105          | 57.0                           | 23,188,766                   |
| 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        | PF         | 10/01/2022        | N   | None           | EAN               | 23,675,646                | 30,219,534  | 3,837,546  | 78.3%                  | 5,080,506          | 75.5                           | 26,381,988                   |
| 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                   |
| DADE CITY        | F          | 10/01/2022        | N   | None           | EAN               | 5,541,113                 | 7,392,406   | 844,589    | 75.0%                  | 101,406            | 832.9                          | 6,547,817                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 10,633,213                | 12,515,359 | -101,388   | 85.0%                  | 1,293,158          | -7.8                          | 12,616,747                   |
| 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                   |
| 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                    |
| DANIA BEACH      | G          | 10/01/2022        | N   | After          | EAN               | 25,440,666                | 30,042,699 | 2,049,836  | 84.7%                  | 841,045            | 243.7                         | 27,992,863                   |
| 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 [PF] | F          | 10/01/2022        | N   | After          | EAN               | 68,372,414                | 84,667,711 | 3,578,469  | 80.8%                  | 865,222            | 413.6                         | 81,089,242                   |
| DANIA BEACH [PF] | F          | 10/01/2021        | N   | After          | EAN               | 81,448,533                | 84,395,055 | 833,207    | 96.5%                  | 1,212,512          | 68.7                          | 83,561,848                   |
| 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] | P          | 10/01/2022        | N   | After          | EAN               | 6,237,058                 | 7,119,279  | -139,481   | 87.6%                  | 0                  | 0.0                           | 7,258,760                    |
| DANIA BEACH [PF] | P          | 10/01/2021        | N   | After          | EAN               | 7,725,502                 | 7,204,725  | -520,776   | 107.2%                 | 1,212,512          | -43.0                         | 7,725,501                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| DAVENPORT              | G          | 10/01/2022        | N   | None           | EAN               | 989,890                   | 1,282,535   | 141,320    | 77.2%                  | 2,279,472          | 6.2                           | 1,141,215                    |
| 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         | 10/01/2022        | N   | None           | EAN               | 1,271,251                 | 1,508,025   | 48,349     | 84.3%                  | 1,542,907          | 3.1                           | 1,459,676                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 138,161,867               | 171,521,467 | 26,671,794 | 80.6%                  | 16,879,579         | 158.0                         | 144,849,673                  |
| 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                  |
| 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                  | P          | 10/01/2022        | N   | None           | EAN               | 183,609,559               | 251,439,810 | 43,830,917 | 73.0%                  | 15,475,959         | 283.2                         | 207,608,893                  |
| 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          | 10/01/2021        | N   | None           | EAN               | 222,917,942               | 243,789,187 | 26,232,900 | 91.4%                  | 15,654,087         | 167.6                         | 217,556,287                  |
| DAVIE                  | P          | 10/01/2020        | 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 - GENERAL & MGMT | G          | 10/01/2022        | N   | None           | AGG               | 92,623,890                | 100,167,455 | -3,565,731 | 92.5%                  | 22,629,478         | -15.8                         | 103,733,186                  |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| DAVIE - GENERAL & MGMT | G          | 10/01/2018        | N   | None           | AGG               | 72,691,870                | 71,032,767  | 8,676,230  | 102.3%                 | 18,315,307         | 47.4                           | 62,356,537                   |
| DAYTONA BEACH          | PF         | 10/01/2022        | N   | None           | EAN               | 193,634,687               | 285,928,785 | 66,814,718 | 67.7%                  | 18,868,989         | 354.1                          | 219,114,067                  |
| 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                  |
| DEERFIELD BEACH        | F          | 10/01/2022        | N   | None           | EAN               | 134,183,987               | 178,960,287 | 32,802,425 | 75.0%                  | 8,154,020          | 402.3                          | 146,157,862                  |
| 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                  |
| 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        | G          | 10/01/2022        | N   | None           | EAN               | 47,016,589                | 51,635,289  | 4,618,700  | 91.1%                  | 103,645            | 4,456.3                        | 47,016,589                   |
| 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        | P          | 10/01/2022        | N   | After          | EAN               | 41,030,064                | 63,570,263  | 19,174,024 | 64.5%                  | 0                  | 0.0                            | 44,396,239                   |
| 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                   |
| DELAND                 | F          | 10/01/2022        | N   | None           | EAN               | 21,942,478                | 32,157,922  | 6,990,753  | 68.2%                  | 4,105,054          | 170.3                          | 25,167,169                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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           | G          | 10/01/2022        | N   | None           | EAN               | 26,059,705                | 34,657,310  | 4,857,809  | 75.2%                  | 985,360            | 493.0                          | 29,799,501                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 29,722,839                | 40,907,524  | 6,400,670  | 72.7%                  | 4,740,903          | 135.0                          | 34,506,854                   |
| 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                   |
| 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                   |
| DELRAY BEACH     | F          | 10/01/2022        | N   | None           | EAN               | 127,367,362               | 210,832,731 | 57,990,290 | 60.4%                  | 13,185,223         | 439.8                          | 152,842,441                  |
| 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     | G          | 10/01/2022        | N   | None           | EAN               | 150,753,808               | 158,939,368 | 1,142,169  | 94.8%                  | 24,720,627         | 4.6                            | 157,797,199                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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     | P          | 10/01/2022        | N   | After          | EAN               | 109,396,630               | 190,085,628 | 56,070,236 | 57.6%                  | 12,962,713         | 432.6                          | 134,015,392                  |
| 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                  |
| DELTONA          | F          | 10/01/2022        | N   | After          | EAN               | 36,237,757                | 51,661,627  | 10,354,314 | 70.1%                  | 5,019,898          | 206.3                          | 41,307,313                   |
| 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                   |
| DESTIN FCD       | F          | 10/01/2022        | N   | None           | EAN               | 26,017,472                | 33,704,579  | 5,099,790  | 77.2%                  | 2,057,521          | 247.9                          | 28,604,789                   |
| 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                   |
| DORAL - Elected  | G          | 10/01/2021        | N   | None           |                   | 0                         | 3,265,933   | 3,265,933  | .0%                    | 0                  | 0.0                            | 0                            |
| DUNEDIN          | F          | 10/01/2022        | N   | None           | EAN               | 31,383,017                | 38,311,193  | 2,695,201  | 81.9%                  | 3,415,489          | 78.9                           | 35,615,992                   |
| 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                   |
| DUNNELLO         | PF         | 10/01/2022        | N   | None           | AGG               | 2,672,329                 | 1,558,194   | -1,114,135 | 171.5%                 | 492,748            | -226.1                         | 2,672,329                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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                    |
| EAST LAKE TARPON FCD | F          | 10/01/2022        | N   | None           | EAN               | 19,196,336                | 27,753,159 | 5,505,625  | 69.2%                  | 3,085,127          | 178.5                         | 22,247,534                   |
| 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 NICEVILLE FCD   | F          | 10/01/2022        | N   | None           | EAN               | 1,465,207                 | 2,274,773  | 547,272    | 64.4%                  | 654,704            | 83.6                          | 1,727,501                    |
| 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                    |
| 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          | EAN               | 988,345                   | 971,167    | -17,177    | 101.8%                 | 489,824            | -3.5                          | 988,344                      |
| EATONVILLE           | P          | 10/01/2021        | N   | None           | AGG               | 2,353,570                 | 1,777,504  | -576,066   | 132.4%                 | 617,004            | -93.4                         | 2,353,570                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 17,059,246                | 18,427,085 | -441,253   | 92.6%                  | 1,737,060          | -25.4                         | 18,868,338                   |
| 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            | G          | 10/01/2022        | N   | None           | EAN               | 11,233,197                | 18,911,547 | 6,061,714  | 59.4%                  | 114,786            | 5,280.9                       | 12,849,833                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District         | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                | P          | 10/01/2022        | N   | None           | EAN               | 12,427,211                | 17,081,027 | 2,900,166  | 72.8%                  | 1,930,167          | 150.3                          | 14,180,861                   |
| 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                   |
| ENGLEWOOD AREA FCD       | F          | 10/01/2022        | N   | After          |                   | 38,828,979                | 47,005,751 | 3,994,701  | 82.6%                  | 3,523,732          | 113.4                          | 43,011,050                   |
| 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 WATER DISTRICT | G          | 10/01/2022        | N   | None           | FIL               | 695,538                   | 636,336    | -59,202    | 109.3%                 | 0                  | 0.0                            | 695,538                      |
| ENGLEWOOD WATER DISTRICT | G          | 10/01/2021        | N   | None           | FIL               | 824,749                   | 611,519    | -213,230   | 134.9%                 | 0                  | 0.0                            | 824,749                      |
| 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                      |
| ESTERO FCD               | F          | 10/01/2022        | N   | None           | AGG               | 35,760,439                | 38,255,020 | -1,274,683 | 93.5%                  | 5,426,428          | -23.5                          | 39,529,703                   |
| 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                   |
| EUSTIS                   | F          | 10/01/2022        | N   | None           | EAN               | 11,211,632                | 14,613,560 | 1,168,277  | 76.7%                  | 1,801,065          | 64.9                           | 13,445,283                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| 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           | P          | 10/01/2022        | N   | After          | EAN               | 21,186,388                | 32,409,399 | 7,363,394 | 65.4%                  | 2,342,300          | 314.4                          | 25,046,005                   |
| 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                   |
| FERNANDINA BEACH | G          | 10/01/2022        | N   | None           | EAN               | 25,119,462                | 36,422,735 | 7,943,055 | 69.0%                  | 8,208,022          | 96.8                           | 28,479,680                   |
| 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                   |
| FERNANDINA BEACH | PF         | 10/01/2022        | N   | None           | EAN               | 28,464,140                | 41,396,745 | 8,472,318 | 68.8%                  | 4,678,886          | 181.1                          | 32,924,427                   |
| 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                   |
| FLAGLER BEACH    | F          | 10/01/2022        | N   | None           | EAN               | 2,235,052                 | 2,237,829  | -360,028  | 99.9%                  | 615,894            | -58.5                          | 2,597,857                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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          | P          | 10/01/2022        | N   | None           | EAN               | 4,543,112                 | 6,248,274     | 1,008,126  | 72.7%                  | 896,869            | 112.4                          | 5,240,148                    |
| 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                    |
| FLORIDA CITY           | P          | 10/01/2022        | N   | None           | EAN               | 3,108,943                 | 2,804,798     | -304,145   | 110.8%                 | 0                  | 0.0                            | 3,108,943                    |
| 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          | 09/30/2022        | N   | None           | EAN               | 667,927,881               | 739,982,444   | 16,671,470 | 90.3%                  | 34,222,004         | 48.7                           | 723,310,974                  |
| 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                  |
| FORT LAUDERDALE        | PF         | 10/01/2022        | N   | After          | EAN               | 1,016,931,277             | 1,211,614,958 | 92,322,397 | 83.9%                  | 76,050,928         | 121.4                          | 1,119,292,561                |
| 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 MEADE             | F          | 10/01/2022        | N   | None           | FIL               | 365,372                   | 448,648       | 39,044     | 81.4%                  | 80,325             | 48.6                           | 409,604                      |
| 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                      |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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       | G          | 10/01/2022        | N   | None           | FIL               | 4,935,209                 | 6,313,665   | 771,377    | 78.2%                  | 2,282,917          | 33.8                           | 5,542,288                    |
| 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       | P          | 10/01/2022        | N   | None           | EAN               | 1,099,335                 | 941,779     | -289,523   | 116.7%                 | 0                  | 0.0                            | 1,231,302                    |
| 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 MYERS       | F          | 10/01/2022        | N   | After          | EAN               | 114,758,916               | 167,839,612 | 40,052,208 | 68.4%                  | 11,082,818         | 361.4                          | 127,787,404                  |
| 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                  |
| 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       | G          | 10/01/2022        | N   | None           | EAN               | 145,113,074               | 208,777,107 | 39,646,870 | 69.5%                  | 28,542,605         | 138.9                          | 169,130,237                  |
| 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       | P          | 10/01/2022        | N   | After          | EAN               | 159,995,577               | 242,739,894 | 55,636,274 | 65.9%                  | 19,303,037         | 288.2                          | 187,103,620                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 PIERCE       | GP         | 09/30/2022        | N   | None           | EAN               | 198,590,004               | 265,344,238 | 38,170,033 | 74.8%                  | 34,291,388         | 111.3                          | 227,174,205                  |
| 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 SUPP  | P          | 10/01/2022        | N   | None           | EAN               | 16,129,264                | 20,533,803  | 2,226,773  | 78.5%                  | 8,064,820          | 27.6                           | 18,307,030                   |
| 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 WALTON BEACH | F          | 10/01/2022        | N   | After          | EAN               | 20,444,346                | 34,286,938  | 11,262,733 | 59.6%                  | 3,114,260          | 361.7                          | 23,024,205                   |
| 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                   |
| 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 | G          | 10/01/2022        | N   | After          | EAN               | 48,494,892                | 52,893,171  | -1,543,899 | 91.7%                  | 1,872,204          | -82.5                          | 54,437,070                   |
| 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 | P          | 10/01/2022        | N   | None           | EAN               | 23,654,692                | 31,943,175  | 5,605,151  | 74.1%                  | 3,215,652          | 174.3                          | 26,338,024                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| FROSTPROOF        | G          | 10/01/2022        | N   | None           | AGG               | 1,626,110                 | 1,497,773   | -114,114    | 108.6%                 | 463,755            | -24.6                          | 1,611,887                    |
| FROSTPROOF        | G          | 10/01/2021        | N   | None           | AGG               | 1,910,052                 | 1,321,025   | -574,804    | 144.6%                 | 450,027            | -127.7                         | 1,895,829                    |
| FROSTPROOF        | G          | 10/01/2020        | N   | None           | AGG               | 1,629,478                 | 1,561,465   | 57,170      | 104.4%                 | 517,081            | 11.1                           | 1,504,295                    |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 3,939,962                 | 5,344,004   | 696,637     | 73.7%                  | 0                  | 0.0                            | 4,647,367                    |
| 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                    |
| GAINESVILLE       | G          | 10/01/2022        | N   | None           | EAN               | 520,845,918               | 660,595,748 | 35,580,647  | 78.8%                  | 108,726,089        | 32.7                           | 625,015,101                  |
| 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                  |
| 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       | PF         | 10/01/2022        | N   | None           | EAN               | 277,850,564               | 329,123,157 | -3,716,334  | 84.4%                  | 27,590,292         | -13.5                          | 332,839,491                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                  |
| GOLDEN BEACH       | GP         | 10/01/2022        | N   | None           | FIL               | 12,757,648                | 16,073,047  | 2,691,004  | 79.4%                  | 2,731,513          | 98.5                           | 13,382,043                   |
| 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                    |
| GREATER NAPLES FCD | F          | 10/01/2022        | Y   | After          | EAN               | 39,135,505                | 51,513,356  | 4,550,748  | 76.0%                  | 4,792,509          | 95.0                           | 46,962,608                   |
| GREATER NAPLES FCD | F          | 10/01/2022        | N   | After          | EAN               | 39,135,505                | 50,465,498  | 3,502,890  | 77.5%                  | 4,792,509          | 73.1                           | 46,962,608                   |
| 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                   |
| GREEN COVE SPRINGS | P          | 10/01/2022        | N   | None           | AGG               | 7,383,547                 | 7,141,303   | -971,393   | 103.4%                 | 1,378,416          | -70.5                          | 8,112,696                    |
| 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                    |
| 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                    |
| GREENACRES         | F          | 10/01/2022        | N   | None           | AGG               | 24,104,468                | 28,902,568  | 4,798,100  | 83.4%                  | 4,837,524          | 99.2                           | 24,104,468                   |
| 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         | P          | 10/01/2022        | N   | None           | AGG               | 25,622,910                | 29,117,455  | 5,040,933  | 88.0%                  | 2,611,110          | 193.1                          | 24,076,522                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| GULF BREEZE      | P          | 10/01/2022        | N   | None           | AGG               | 6,391,474                 | 6,243,916  | 214,415    | 102.4%                 | 944,203            | 22.7                           | 6,029,501                    |
| 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                    |
| GULFPORT         | F          | 10/01/2022        | N   | After          | EAN               | 5,638,651                 | 8,204,327  | 1,452,195  | 68.7%                  | 1,213,134          | 119.7                          | 6,752,132                    |
| 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         | G          | 10/01/2022        | N   | After          | EAN               | 16,677,481                | 19,186,766 | 273,744    | 86.9%                  | 4,473,506          | 6.1                            | 18,913,022                   |
| 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                   |
| 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         | P          | 10/01/2022        | N   | After          | EAN               | 11,438,458                | 15,710,980 | 2,236,690  | 72.8%                  | 2,089,944          | 107.0                          | 13,474,290                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| HAINES CITY      | F          | 10/01/2022        | N   | None           | EAN               | 7,995,803                 | 10,136,578  | 1,061,052  | 78.9%                  | 1,863,765          | 56.9                           | 9,075,526                    |
| 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      | G          | 10/01/2022        | N   | None           | UC                | 17,356,142                | 22,658,422  | 3,479,698  | 76.6%                  | 6,946,831          | 50.1                           | 19,178,724                   |
| 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      | P          | 10/01/2022        | N   | After          | EAN               | 13,004,655                | 16,791,537  | 2,277,438  | 77.4%                  | 3,608,440          | 63.1                           | 14,514,099                   |
| 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                   |
| HALIFAX HOSPITAL | G          | 10/01/2021        | N   | None           | UC                | 348,041,687               | 386,398,576 | 38,356,889 | 90.1%                  | 21,589,424         | 177.7                          | 348,041,687                  |
| 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                  |
| HALLANDALE BEACH | G          | 10/01/2022        | N   | None           | EAN               | 56,666,137                | 76,068,575  | 10,098,953 | 74.5%                  | 4,257,173          | 237.2                          | 65,969,622                   |
| HALLANDALE BEACH | G          | 10/01/2022        | Y   | None           | EAN               | 56,666,137                | 77,806,861  | 9,761,191  | 72.8%                  | 4,257,173          | 229.3                          | 68,045,670                   |
| HALLANDALE BEACH | G          | 10/01/2021        | Y   | None           | EAN               | 70,011,282                | 76,891,482  | 9,939,303  | 91.1%                  | 4,595,110          | 216.3                          | 66,952,179                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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          | 10/01/2020        | Y   | None           | EAN               | 63,942,910                | 72,423,673    | 8,438,273   | 88.3%                  | 4,793,880          | 176.0                          | 63,985,400                   |
| 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             | PF         | 10/01/2022        | N   | None           | EAN               | 208,772,719               | 287,198,324   | 62,504,862  | 72.7%                  | 12,759,466         | 489.9                          | 224,693,462                  |
| HALLANDALE BEACH             | PF         | 10/01/2021        | N   | None           | EAN               | 234,208,243               | 281,428,606   | 68,731,978  | 83.2%                  | 12,005,450         | 572.5                          | 212,696,628                  |
| 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 PM          | G          | 10/01/2022        | N   | None           | EAN               | 17,580,327                | 22,787,152    | 2,411,613   | 77.2%                  | 410,635            | 587.3                          | 20,375,539                   |
| 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 (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        | 10/01/2022        | N   | None           | EAN               | 651,386,914               | 1,070,097,703 | 310,942,662 | 60.9%                  | 55,046,293         | 564.9                          | 759,155,041                  |
| 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                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| HIALEAH - ELECTED   | G          | 10/01/2022        | N   | None           | EAN               | 11,394,283                | 10,266,934 | -2,438,686 | 111.0%                 | 139,133            | -1,752.8                       | 12,705,620                   |
| 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 GARDENS     | P          | 10/01/2022        | N   | None           | AGG               | 19,708,746                | 20,880,199 | -1,396,265 | 94.4%                  | 3,398,122          | -41.1                          | 22,276,464                   |
| 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                   |
| HILLSBOROUGH COUNTY | ERP        | 07/01/2022        | N   | None           | EAN               | 8,064,221                 | 19,319,338 | 11,255,117 | 41.7%                  | 0                  | 0.0                            | 8,064,221                    |
| 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                    |
| HOLLEY-NAVARRE FCD  | F          | 10/01/2022        | N   | None           | AGG               | 4,888,210                 | 5,995,379  | 363,901    | 81.5%                  | 1,691,342          | 21.5                           | 5,631,478                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 5,194,192                 | 7,042,121  | 1,144,695  | 73.8%                  | 799,001            | 143.3                          | 5,897,426                    |
| 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                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| HOLLY HILL       | P          | 10/01/2022        | N   | None           | EAN               | 11,803,684                | 15,254,519  | 1,785,165   | 77.4%                  | 1,314,447          | 135.8                          | 13,469,354                   |
| 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                   |
| HOLLYWOOD        | F          | 10/01/2022        | N   | After          | EAN               | 271,430,918               | 495,841,437 | 187,151,737 | 54.7%                  | 24,185,943         | 773.8                          | 308,689,700                  |
| 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        | G          | 10/01/2022        | N   | None           | EAN               | 385,662,027               | 637,753,804 | 224,747,953 | 60.5%                  | 40,906,705         | 549.4                          | 413,005,851                  |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 226,124,873               | 635,914,314 | 260,862,322 | 35.6%                  | 26,037,282         | 1,001.9                        | 375,051,992                  |
| 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                  |
| HOLMES BEACH     | P          | 10/01/2022        | N   | None           | EAN               | 9,578,942                 | 12,544,037  | 1,049,306   | 76.4%                  | 1,355,974          | 77.4                           | 11,494,731                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District                   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| HOMESTEAD                          | F          | 01/01/2023        | N   | None           | EAN               | 6,525,355                 | 7,521,328   | 617,355    | 86.8%                  | 0                  | 0.0                            | 6,903,973                    |
| HOMESTEAD                          | F          | 01/01/2022        | N   | None           | EAN               | 7,971,277                 | 7,717,463   | 458,916    | 103.3%                 | 0                  | 0.0                            | 7,258,547                    |
| 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                          | P          | 10/01/2022        | N   | None           | EAN               | 108,805,092               | 142,620,714 | 22,906,824 | 76.3%                  | 10,266,237         | 223.1                          | 119,713,890                  |
| 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 - General & Hospital     | G          | 10/01/2022        | N   | None           | EAN               | 88,855,230                | 102,588,532 | 3,545,762  | 86.6%                  | 6,145,112          | 57.7                           | 99,042,770                   |
| 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 - 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                    |
| 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                    |
| HOWEY-IN-THE-HILLS                 | P          | 10/01/2022        | N   | None           | AGG               | 2,088,774                 | 1,987,570   | -101,204   | 105.1%                 | 423,668            | -23.9                          | 2,088,774                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|--------------------------------|------------------------------|
| HOWEY-IN-THE-HILLS          | P          | 10/01/2021        | N   | None           | AGG               | 2,345,889                 | 1,917,004  | -428,885  | 122.4%                 | 382,668            | -112.1                         | 2,345,889                    |
| 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                 | PF         | 10/01/2022        | N   | None           | EAN               | 8,757,883                 | 10,302,336 | -207,123  | 85.0%                  | 1,079,206          | -19.2                          | 10,509,459                   |
| 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                    |
| INDIAN HARBOUR BEACH        | P          | 10/01/2022        | N   | None           | EAN               | 11,044,246                | 14,213,718 | 1,127,662 | 77.7%                  | 1,199,860          | 94.0                           | 13,086,056                   |
| 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 (SUPP) | P          | 10/01/2021        | N   | None           | AGG               | 352,890                   | 411,035    | 58,145    | 85.9%                  | 957,158            | 6.1                            | 352,890                      |
| 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 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District          | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL          | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|---------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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       | PF         | 10/01/2022        | N   | None           | EAN               | 16,139,569                | 17,448,245    | 1,308,677     | 92.5%                  | 1,358,254          | 96.4                           | 16,139,568                   |
| 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 SHORES             | P          | 10/01/2022        | N   | None           | AGG               | 3,750,749                 | 3,169,267     | -581,482      | 118.3%                 | 755,592            | -77.0                          | 3,750,749                    |
| 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          | 01/01/2022        | N   | None           | EAN               | 1,111,200,764             | 1,075,551,538 | 51,106,921    | 103.3%                 | 757,333,715        | 6.8                            | 1,024,444,617                |
| 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                  |
| JACKSONVILLE              | CO         | 10/01/2022        | N   | None           | EAN               | 236,467,000               | 553,371,805   | 274,933,496   | 42.7%                  | 23,794,699         | 1,155.4                        | 278,438,309                  |
| 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                  |
| JACKSONVILLE              | G          | 10/01/2022        | N   | None           | EAN               | 2,075,611,000             | 3,653,156,095 | 1,573,517,914 | 56.8%                  | 209,036,812        | 752.8                          | 2,079,638,181                |
| 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                |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District          | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL          | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|---------------|------------------------|--------------------|--------------------------------|------------------------------|
| JACKSONVILLE              | PF         | 10/01/2022        | N   | After          | EAN               | 1,996,816,815             | 4,925,285,139 | 1,396,824,802 | 40.5%                  | 162,885,451        | 857.6                          | 3,528,460,337                |
| 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 - DISABILITY | G          | 10/01/2022        | N   | None           | EAN               | 2,526,000                 | 12,849,383    | 10,323,383    | 19.7%                  | 152,973,727        | 6.8                            | 2,526,000                    |
| JACKSONVILLE - DISABILITY | G          | 10/01/2021        | N   | None           | EAN               | 2,381,000                 | 10,786,087    | 8,405,087     | 22.1%                  | 136,731,327        | 6.2                            | 2,381,000                    |
| JACKSONVILLE - DISABILITY | PF         | 10/01/2022        | N   | None           | EAN               | 1,425,000                 | 2,457,345     | 1,032,345     | 58.0%                  | 67,861,643         | 1.5                            | 1,425,000                    |
| JACKSONVILLE BEACH        | F          | 10/01/2022        | N   | After          | EAN               | 15,626,702                | 22,590,575    | 4,960,319     | 69.2%                  | 2,064,466          | 240.3                          | 17,630,256                   |
| 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        | G          | 10/01/2022        | N   | None           | EAN               | 57,101,056                | 77,088,512    | 11,922,024    | 74.1%                  | 14,222,366         | 83.8                           | 65,166,488                   |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 26,288,054                | 30,982,341    | 895,424       | 84.8%                  | 5,157,516          | 17.4                           | 30,086,917                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| JACKSONVILLE PF SENIOR STAFF | G          | 10/01/2022        | N   | After          | EAN               | 3,538,585                 | 4,841,938   | 595,636    | 73.1%                  | 0                  | 0.0                            | 4,246,302                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 87,435,836                | 109,451,763 | 7,536,740  | 79.9%                  | 8,947,330          | 84.2                           | 101,915,023                  |
| 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 ISLAND               | GPF        | 10/01/2022        | N   | None           | EAN               | 9,159,572                 | 12,406,207  | 2,161,610  | 73.8%                  | 616,527            | 350.6                          | 10,244,597                   |
| 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                   |
| KEY BISCAYNE                 | PF         | 10/01/2022        | N   | After          | EAN               | 49,638,422                | 56,862,458  | 2,029,210  | 87.3%                  | 5,771,482          | 35.2                           | 54,833,248                   |
| 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 WEST                     | G          | 10/01/2022        | N   | None           | EAN               | 62,019,161                | 67,340,460  | -879,245   | 92.1%                  | 15,243,369         | -5.8                           | 68,219,705                   |
| KEY WEST                     | G          | 10/01/2021        | N   | None           | EAN               | 72,255,835                | 62,021,544  | -3,942,384 | 116.5%                 | 12,467,417         | -31.6                          | 65,963,928                   |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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         | PF         | 10/01/2022        | N   | None           | EAN               | 122,271,825               | 157,843,580 | 19,110,019 | 77.5%                  | 15,056,321         | 126.9                          | 138,733,561                  |
| 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 HOUSING | G          | 01/01/2023        | N   | None           | EAN               | 13,130,501                | 15,663,129  | 778,062    | 83.8%                  | 3,341,483          | 23.3                           | 14,885,067                   |
| 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 UTILITY | G          | 01/01/2023        | N   | None           | EAN               | 107,655,736               | 133,987,681 | 14,165,303 | 80.3%                  | 11,207,488         | 126.4                          | 119,822,378                  |
| 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                   |
| KISSIMMEE        | F          | 10/01/2022        | N   | None           | EAN               | 43,959,206                | 65,172,092  | 14,729,836 | 67.5%                  | 7,670,384          | 192.0                          | 50,442,256                   |
| 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        | G          | 10/01/2022        | N   | After          | EAN/AGG           | 135,772,023               | 171,913,537 | 22,380,441 | 79.0%                  | 24,206,191         | 92.5                           | 149,533,096                  |
| 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) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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                   | P          | 10/01/2022        | N   | None           | EAN               | 71,596,602                | 94,972,624  | 12,207,586 | 75.4%                  | 10,317,050         | 118.3                          | 82,765,038                   |
| 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 UTILITY AUTHORITY | G          | 10/01/2022        | N   | After          | EAN               | 102,174,271               | 139,671,626 | 23,388,462 | 73.2%                  | 22,650,831         | 103.3                          | 116,283,164                  |
| 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                   |
| 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                    |
| LADY LAKE                   | P          | 10/01/2022        | N   | None           | EAN               | 9,533,250                 | 10,338,760  | -657,269   | 92.2%                  | 1,579,819          | -41.6                          | 10,996,029                   |
| 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                    |
| LAKE ALFRED                 | G          | 10/01/2022        | N   | After          | EAN               | 5,703,249                 | 7,106,973   | 733,834    | 80.2%                  | 2,030,012          | 36.2                           | 6,373,139                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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      | PF         | 10/01/2022        | N   | None           | EAN               | 4,652,292                 | 5,354,431  | 8,125      | 86.9%                  | 861,829            | 0.9                            | 5,346,306                    |
| 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 CITY        | F          | 10/01/2022        | N   | None           | EAN               | 10,092,675                | 11,995,173 | 200,167    | 84.1%                  | 1,143,950          | 17.5                           | 11,795,006                   |
| 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        | G          | 10/01/2022        | N   | None           | EAN               | 20,288,195                | 23,404,587 | -178,788   | 86.7%                  | 573,197            | -31.2                          | 23,583,375                   |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 16,493,170                | 17,183,557 | -2,162,544 | 96.0%                  | 2,117,491          | -102.1                         | 19,346,101                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| LAKE HELEN          | P          | 10/01/2022        | N   | None           | AGG               | 1,522,459                 | 1,484,884  | 118,489    | 102.5%                 | 319,878            | 37.0                           | 1,366,395                    |
| 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 MARY           | F          | 10/01/2022        | N   | None           | EAN               | 22,220,110                | 25,852,118 | 852,749    | 86.0%                  | 3,142,557          | 27.1                           | 24,999,369                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 25,436,542                | 26,377,886 | -2,194,515 | 96.4%                  | 2,888,925          | -76.0                          | 28,572,401                   |
| 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 PARK (RETIRED) | P          | 10/01/2022        | N   | None           | EAN               | 1,150,553                 | 1,130,622  | -19,930    | 101.8%                 | 0                  | 0.0                            | 1,150,552                    |
| 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 WALES          | F          | 10/01/2022        | N   | None           | EAN               | 9,704,602                 | 14,681,266 | 3,640,412  | 66.1%                  | 1,697,342          | 214.5                          | 11,040,854                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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       | G          | 10/01/2022        | N   | None           | FIL               | 11,578,344                | 14,022,407  | 623,076    | 82.6%                  | 5,561,146          | 11.2                           | 13,399,331                   |
| 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       | P          | 10/01/2022        | N   | After          | EAN               | 16,227,541                | 19,903,631  | 1,516,203  | 81.5%                  | 2,747,054          | 55.2                           | 18,387,428                   |
| 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 WORTH BEACH | F          | 10/01/2022        | N   | None           | EAN               | 49,321,196                | 66,492,610  | 11,415,957 | 74.2%                  | 129,235            | 8,833.5                        | 55,076,653                   |
| 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 | G          | 10/01/2021        | N   | After          | EAN               | 83,097,734                | 109,407,511 | 33,378,297 | 76.0%                  | 17,119,818         | 195.0                          | 76,029,214                   |
| 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 | P          | 10/01/2022        | N   | After          | EAN               | 35,632,405                | 53,442,494  | 13,503,743 | 66.7%                  | 891,787            | 1,514.2                        | 39,938,751                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| LAKELAND         | F          | 10/01/2022        | N   | None           | FIL               | 109,675,067               | 145,719,235 | 23,316,043  | 75.3%                  | 13,378,327         | 174.3                          | 122,403,192                  |
| 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         | G          | 10/01/2022        | N   | None           | EAN               | 655,723,205               | 775,143,233 | -2,672,366  | 84.6%                  | 85,009,759         | -3.1                           | 777,815,599                  |
| 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         | P          | 10/01/2022        | N   | None           | EAN               | 153,631,975               | 192,858,064 | 10,230,757  | 79.7%                  | 18,150,927         | 56.4                           | 182,627,307                  |
| 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                  |
| LANTANA          | F          | 09/30/2022        | N   | None           | EAN               | 45,637,663                | 56,679,813  | 6,509,429   | 80.5%                  | 389,773            | 1,670.1                        | 50,170,384                   |
| 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          | P          | 10/01/2022        | N   | None           | EAN               | 19,315,493                | 25,979,829  | 4,271,224   | 74.3%                  | 2,348,539          | 181.9                          | 21,708,605                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| LARGO                       | PF         | 10/01/2022        | N   | None           | EAN               | 162,231,424               | 225,114,095 | 49,391,409 | 72.1%                  | 20,653,668         | 239.1                          | 175,722,686                  |
| 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                  |
| LAUDERDALE-BY-THE-SEA (VOL) | F          | 10/01/2021        | N   | None           | AGG               | 3,253,179                 | 2,248,609   | -1,004,570 | 144.7%                 | 366,849            | -273.8                         | 3,253,179                    |
| 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                    |
| LAUDERHILL                  | F          | 10/01/2022        | N   | None           | EAN               | 101,424,271               | 118,867,523 | 10,238,558 | 85.3%                  | 8,640,156          | 118.5                          | 108,628,965                  |
| 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                  | 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                   |
| LAUDERHILL                  | P          | 10/01/2022        | N   | None           | EAN               | 83,720,875                | 108,542,360 | 18,002,526 | 77.1%                  | 11,776,526         | 152.9                          | 90,539,834                   |
| LAUDERHILL                  | P          | 10/01/2022        | Y   | None           | EAN               | 83,720,875                | 109,795,920 | 19,256,086 | 76.3%                  | 11,776,526         | 163.5                          | 90,539,834                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 (C&M) | G          | 10/01/2022        | N   | None           | EAN               | 40,257,796                | 63,468,003  | 18,271,542 | 63.4%                  | 8,605,576          | 212.3                          | 45,196,461                   |
| 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                   |
| LEESBURG         | F          | 10/01/2022        | N   | None           | EAN               | 22,070,143                | 29,494,937  | 4,498,289  | 74.8%                  | 2,567,224          | 175.2                          | 24,996,648                   |
| 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         | G          | 10/01/2022        | N   | After          | EAN               | 37,074,954                | 41,360,358  | 711,631    | 89.6%                  | 7,415,272          | 9.6                            | 40,648,727                   |
| 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         | P          | 10/01/2022        | N   | None           | FIL               | 24,061,503                | 30,361,029  | 3,130,307  | 79.3%                  | 4,255,968          | 73.6                           | 27,230,722                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| LIGHTHOUSE POINT | PF         | 10/01/2022        | N   | None           | EAN               | 26,626,499                | 26,497,451 | -129,048   | 100.5%                 | 0                  | 0.0                            | 26,626,499                   |
| 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                   |
| LIVE OAK         | F          | 10/01/2022        | N   | None           | AGG               | 1,396,811                 | 1,799,546  | 402,734    | 77.6%                  | 0                  | 0.0                            | 1,396,812                    |
| 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                    |
| LONGBOAT KEY     | F          | 10/01/2022        | N   | After          | EAN               | 20,956,136                | 33,578,312 | 10,593,907 | 62.4%                  | 0                  | 0.0                            | 22,984,405                   |
| 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     | G          | 10/01/2022        | N   | After          | EAN               | 10,997,004                | 14,284,954 | 2,261,464  | 77.0%                  | 0                  | 0.0                            | 12,023,490                   |
| 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     | P          | 10/01/2022        | N   | After          | EAN               | 7,688,278                 | 12,066,761 | 3,632,715  | 63.7%                  | 0                  | 0.0                            | 8,434,046                    |
| 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                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| LONGWOOD         | PF         | 10/01/2022        | N   | None           | AGG               | 24,652,884                | 29,009,371 | 70,438     | 85.0%                  | 4,707,039          | 1.5                            | 28,938,933                   |
| 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                   |
| LYNN HAVEN       | F          | 10/01/2022        | N   | After          | EAN               | 8,319,903                 | 9,350,666  | 140,042    | 89.0%                  | 1,057,590          | 13.2                           | 9,210,624                    |
| 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       | G          | 10/01/2022        | N   | None           | EAN               | 19,646,401                | 23,748,672 | 1,354,564  | 82.7%                  | 5,076,484          | 26.7                           | 22,394,108                   |
| 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       | P          | 10/01/2022        | N   | None           | EAN               | 11,003,722                | 10,636,651 | -1,280,146 | 103.5%                 | 1,771,320          | -72.3                          | 11,916,797                   |
| 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                    |
| MADISON          | PF         | 10/01/2022        | N   | None           | EAN               | 5,606,547                 | 8,332,416  | 1,796,349  | 67.3%                  | 1,127,130          | 159.4                          | 6,536,067                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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         | 10/01/2022        | N   | None           | EAN               | 36,331,545                | 50,562,660 | 9,304,908  | 71.9%                  | 6,107,751          | 152.4                          | 41,257,752                   |
| 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                   |
| MANALAPAN        | GP         | 10/01/2021        | N   | None           | EAN               | 3,286,575                 | 3,271,424  | 167,044    | 100.5%                 | 1,652,945          | 10.1                           | 3,104,380                    |
| 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          | 10/01/2022        | N   | None           | AGG               | 11,725,809                | 11,167,697 | -1,950,547 | 105.0%                 | 1,898,694          | -102.7                         | 13,118,244                   |
| MARATHON         | F          | 10/01/2021        | N   | After          | AGG               | 13,174,633                | 9,986,306  | -2,171,482 | 131.9%                 | 1,957,500          | -110.9                         | 12,157,788                   |
| 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                    |
| MARCO ISLAND     | F          | 10/01/2022        | N   | None           | EAN               | 26,954,956                | 25,772,878 | -4,351,311 | 104.6%                 | 3,144,625          | -138.4                         | 30,124,189                   |
| 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     | P          | 10/01/2022        | N   | None           | EAN               | 19,968,674                | 23,203,222 | 1,867,336  | 86.1%                  | 2,927,762          | 63.8                           | 21,335,886                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| MARIANNA                   | F          | 10/01/2022        | N   | None           | AGG               | 4,090,676                 | 3,287,088   | -803,588   | 124.4%                 | 573,874            | -140.0                         | 4,090,676                    |
| 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                   | P          | 10/01/2022        | N   | None           | AGG               | 5,323,485                 | 3,830,528   | -1,492,957 | 139.0%                 | 702,695            | -212.5                         | 5,323,485                    |
| 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                    |
| MARTIN COUNTY              | ERP        | 07/01/2022        | N   | None           | EAN               | 7,787,054                 | 7,173,574   | -954,421   | 108.6%                 | 0                  | 0.0                            | 8,127,995                    |
| MARTIN COUNTY              | ERP        | 07/01/2021        | N   | None           | EAN               | 9,798,049                 | 7,296,547   | -918,643   | 134.3%                 | 0                  | 0.0                            | 8,215,190                    |
| MARTIN COUNTY              | ERP        | 07/01/2020        | N   | After          | EAN               | 8,199,146                 | 7,755,964   | -135,700   | 105.7%                 | 0                  | 0.0                            | 7,891,664                    |
| MARTIN COUNTY              | ERP        | 07/01/2019        | N   | None           | EAN               | 8,400,010                 | 8,060,244   | 0          | 104.2%                 | 0                  | 0.0                            | 8,060,244                    |
| MEDLEY                     | P          | 10/01/2022        | N   | After          | EAN               | 29,330,892                | 33,748,701  | 286,243    | 86.9%                  | 3,397,412          | 8.4                            | 33,462,458                   |
| 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 - GENERAL + ELECTED | G          | 10/01/2022        | N   | After          | EAN               | 25,049,931                | 30,755,686  | 2,623,608  | 81.4%                  | 3,084,250          | 85.1                           | 28,132,078                   |
| 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                   |
| MELBOURNE                  | F          | 10/01/2022        | N   | None           | EAN               | 73,234,663                | 101,142,299 | 17,502,491 | 72.4%                  | 8,694,334          | 201.3                          | 83,639,808                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    | P          | 10/01/2022        | N   | None           | EAN               | 88,880,547                | 112,670,138 | 12,674,990 | 78.9%                  | 8,836,296          | 143.4                          | 99,995,148                   |
| 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                   |
| 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 [G]                | G          | 10/01/2022        | N   | None           | AGG               | 7,036,129                 | 6,137,321   | -2,169,731 | 114.6%                 | 104,669            | -2,073.0                       | 8,307,052                    |
| 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] - SPECIAL RISK | G          | 10/01/2022        | N   | None           | EAN               | 1,534,008                 | 1,721,996   | 6,620      | 89.1%                  | 0                  | 0.0                            | 1,715,376                    |
| 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 BEACH              | P          | 10/01/2022        | N   | After          | EAN               | 3,904,521                 | 4,760,707   | 236,226    | 82.0%                  | 426,113            | 55.4                           | 4,524,481                    |
| 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                    |
| MIAMI - ELECTED              | G          | 01/01/2022        | N   | None           | PUC               | 8,588,866                 | 10,361,071  | 1,772,205  | 82.9%                  | 100,461            | 1,764.1                        | 8,588,866                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL         | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|--------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 - FIPO                | PF         | 10/01/2022        | N   | None           | AGG               | 1,080,862,803             | 2,168,641,844 | 958,950,028  | 49.8%                  | 187,880,152        | 510.4                          | 1,209,691,816                |
| 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 (STAFF)        | G          | 10/01/2022        | N   | None           | AGG               | 3,345,733                 | 3,492,833     | -588,083     | 95.8%                  | 330,188            | -178.1                         | 4,080,916                    |
| 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 COLA (RETIRED) | PF         | 01/01/2023        | N   | None           | AB                | 396,278,670               | 434,481,944   | -80,371,025  | 91.2%                  | 189,755,997        | -42.4                          | 514,852,969                  |
| 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 - GESE                | GS         | 10/01/2022        | N   | None           | EAN               | 781,908,949               | 1,198,147,855 | 310,733,548  | 65.3%                  | 134,904,992        | 230.3                          | 887,414,307                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| MIAMI - GESE (EXCESS)      | GS         | 10/01/2022        | N   | None           | EAN               | 0                         | 0             | 0           |                        | 0                  | 0.0                            | 0                            |
| 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                            |
| 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 (STAFF)       | GS         | 10/01/2022        | N   | None           | EAN               | 4,933,554                 | 6,517,152     | 890,442     | 75.7%                  | 567,464            | 156.9                          | 5,626,710                    |
| 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 - OFF-STREET PARKING | G          | 10/01/2022        | N   | None           | EAN               | 21,972,469                | 26,412,098    | 1,227,107   | 83.2%                  | 2,703,641          | 45.4                           | 25,184,991                   |
| 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 BEACH                | G          | 10/01/2022        | N   | None           | EAN               | 715,204,642               | 1,002,361,309 | 206,376,192 | 71.4%                  | 88,148,710         | 234.1                          | 795,985,117                  |
| 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                | PF         | 10/01/2022        | N   | None           | EAN               | 1,021,674,294             | 1,474,092,951 | 344,788,677 | 69.3%                  | 71,225,699         | 484.1                          | 1,129,304,274                |
| 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                |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 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                   |
| 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 | P          | 10/01/2022        | N   | None           | EAN               | 28,243,228                | 35,596,196    | 3,158,025   | 79.3%                  | 3,066,180          | 103.0                          | 32,438,171                   |
| 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 SPRINGS        | G          | 10/01/2022        | N   | None           | EAN               | 20,372,524                | 22,023,102    | -700,551    | 92.5%                  | 4,130,003          | -17.0                          | 22,723,653                   |
| 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        | PF         | 10/01/2022        | N   | None           | EAN               | 33,114,964                | 36,263,704    | -643,472    | 91.3%                  | 3,526,147          | -18.3                          | 36,907,176                   |
| 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-DADE COUNTY    | ERP        | 07/01/2022        | N   | None           | EAN               | 22,736,797                | 27,298,362    | 4,561,565   | 83.3%                  | 0                  | 0.0                            | 22,736,797                   |
| 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        | 07/01/2021        | Y   | None           | EAN               | 28,144,356                | 30,618,048    | 2,473,692   | 91.9%                  | 0                  | 0.0                            | 28,144,356                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| MIDWAY FCD        | F          | 10/01/2022        | N   | None           | AGG               | 8,813,157                 | 11,624,537  | 1,735,493  | 75.8%                  | 2,617,688          | 66.3                           | 9,889,044                    |
| 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                    |
| 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          | 10/01/2022        | N   | None           | EAN               | 6,218,935                 | 10,994,803  | 3,845,633  | 56.6%                  | 883,672            | 435.2                          | 7,149,170                    |
| 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            | G          | 10/01/2022        | N   | After          | EAN               | 14,358,259                | 18,170,542  | 2,146,010  | 79.0%                  | 3,972,469          | 54.0                           | 16,024,532                   |
| 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            | P          | 10/01/2022        | N   | None           | EAN               | 8,906,845                 | 10,173,158  | 426,332    | 87.6%                  | 977,017            | 43.6                           | 9,746,826                    |
| 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                    |
| MIRAMAR           | F          | 10/01/2022        | N   | None           | EAN               | 205,036,739               | 275,459,244 | 47,605,703 | 74.4%                  | 10,446,087         | 455.7                          | 227,853,541                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District             | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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                      | G          | 10/01/2022        | N   | None           | EAN               | 203,022,360               | 262,722,610 | 47,390,403 | 77.3%                  | 37,179,198         | 127.5                         | 215,332,207                  |
| 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                  |
| 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                      | 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                  |
| 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          | 01/01/2023        | N   | None           | AGG               | 775,234                   | 355,051     | -420,183   | 218.3%                 | 0                  | 0.0                           | 775,234                      |
| MONROE COUNTY VOL F.F. & EMS | F          | 01/01/2022        | N   | None           | AGG               | 813,330                   | 443,027     | -370,303   | 183.6%                 | 0                  | 0.0                           | 813,330                      |
| MONROE COUNTY VOL F.F. & EMS | F          | 01/01/2022        | Y   | None           | AGG               | 813,330                   | 423,707     | 423,707    | 192.0%                 | 0                  | 0.0                           | 0                            |
| 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                      |
| 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          | 10/01/2022        | N   | None           | AGG               | 2,335,990                 | 2,106,521   | -229,469   | 110.9%                 | 379,879            | -60.4                         | 2,335,990                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| MOUNT DORA       | F          | 10/01/2022        | N   | None           | AGG               | 10,266,858                | 12,097,492 | 718,108    | 84.9%                  | 1,947,550          | 36.9                           | 11,379,384                   |
| 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       | G          | 10/01/2022        | N   | After          | FIL               | 16,095,843                | 18,298,092 | 772,813    | 88.0%                  | 1,802,945          | 42.9                           | 17,525,279                   |
| 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       | P          | 10/01/2022        | N   | None           | AGG               | 13,976,024                | 15,644,205 | 47,069     | 89.3%                  | 2,788,365          | 1.7                            | 15,597,136                   |
| 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                   |
| NAPLES           | F          | 10/01/2022        | N   | None           | EAN               | 61,581,033                | 80,335,681 | 11,937,745 | 76.7%                  | 4,739,773          | 251.9                          | 68,397,936                   |
| 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           | G          | 10/01/2022        | N   | None           | EAN               | 61,479,102                | 77,944,975 | 9,506,259  | 78.9%                  | 19,416,642         | 49.0                           | 68,438,716                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 57,569,007                | 78,923,156 | 14,884,633 | 72.9%                  | 5,058,832          | 294.2                          | 64,038,523                   |
| 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                   |
| NEPTUNE BEACH    | P          | 10/01/2022        | N   | After          | EAN               | 9,130,903                 | 12,289,832 | 1,613,336  | 74.3%                  | 1,784,939          | 90.4                           | 10,676,496                   |
| 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                    |
| NEW PORT RICHEY  | F          | 10/01/2022        | N   | None           | EAN               | 12,272,368                | 15,138,947 | 1,103,808  | 81.1%                  | 1,788,251          | 61.7                           | 14,035,139                   |
| 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  | P          | 10/01/2022        | N   | None           | EAN               | 31,425,212                | 29,481,698 | -4,417,576 | 106.6%                 | 2,539,615          | -174.0                         | 33,899,274                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District                    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 SMYRNA BEACH                    | F          | 10/01/2022        | N   | After          | EAN               | 23,667,805                | 33,068,586 | 5,621,800   | 71.6%                  | 2,900,426          | 193.8                          | 27,446,786                   |
| 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                    | P          | 10/01/2022        | N   | None           | EAN               | 18,648,461                | 26,118,404 | 5,177,662   | 71.4%                  | 3,035,963          | 170.5                          | 20,940,742                   |
| 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                   |
| NORTH BAY FCD                       | F          | 10/01/2022        | N   | After          | EAN               | 6,288,965                 | 7,390,026  | 321,106     | 85.1%                  | 1,220,835          | 26.3                           | 7,068,920                    |
| 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 BREVARD HOSPITAL<br>(Parrish) | G          | 10/01/2022        | N   | None           | AGG               | 59,533,522                | 44,342,318 | -23,605,676 | 134.3%                 | 0                  | 0.0                            | 67,947,994                   |
| NORTH BREVARD HOSPITAL<br>(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<br>(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<br>(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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District                    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| NORTH BREVARD HOSPITAL<br>(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 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 COLLIER FCD                   | F          | 10/01/2022        | N   | None           | EAN               | 112,896,842               | 140,353,453 | 27,456,612  | 80.4%                  | 16,789,880         | 163.5                          | 112,896,841                  |
| NORTH COLLIER FCD                   | 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                   | 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                   | 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                   | 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                   | 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                   | 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 MIAMI 691 [GPF]               | F          | 10/01/2022        | N   | None           | EAN               | 2,067,713                 | 1,645,533   | -474,502    | 125.7%                 | 0                  | 0.0                            | 2,120,035                    |
| 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]               | G          | 10/01/2022        | N   | None           | EAN               | 139,401,269               | 141,641,894 | -1,286,805  | 98.4%                  | 9,656,971          | -13.3                          | 142,928,699                  |
| 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]               | P          | 10/01/2022        | N   | None           | EAN               | 5,588,917                 | 4,138,385   | -1,591,955  | 135.1%                 | 138,743            | -1,147.4                       | 5,730,340                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District                  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 748                   | P          | 10/01/2022        | N   | After          | EAN               | 94,495,300                | 133,203,564 | 32,183,833 | 70.9%                  | 7,959,950          | 404.3                          | 101,019,731                  |
| 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 BEACH                 | G          | 10/01/2022        | N   | None           | EAN               | 79,519,048                | 127,423,699 | 38,782,769 | 62.4%                  | 7,475,082          | 518.8                          | 88,640,930                   |
| 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                 | PF         | 10/01/2022        | N   | None           | EAN               | 96,113,826                | 172,505,787 | 52,992,058 | 55.7%                  | 7,536,081          | 703.2                          | 119,513,729                  |
| 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 -<br>MANAGEMENT | G          | 10/01/2022        | N   | None           | AGG               | 19,315,757                | 21,455,586  | 2,233,604  | 90.0%                  | 380,626            | 586.8                          | 19,221,982                   |
| NORTH MIAMI BEACH -<br>MANAGEMENT | G          | 10/01/2021        | N   | None           | AGG               | 23,994,831                | 21,094,475  | -2,900,356 | 113.7%                 | 588,093            | -493.2                         | 23,994,831                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District                  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|-----------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-----------|------------------------|--------------------|-------------------------------|------------------------------|
| NORTH MIAMI BEACH -<br>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                   |
| NORTH MIAMI BEACH -<br>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 -<br>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 PORT                        | F          | 10/01/2022        | N   | After          | EAN               | 54,354,227                | 66,886,746 | 6,650,138 | 81.3%                  | 3,668,606          | 181.3                         | 60,236,608                   |
| 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                        | P          | 10/01/2022        | N   | None           | EAN               | 53,576,421                | 64,922,313 | 6,394,671 | 82.5%                  | 5,584,210          | 114.5                         | 58,527,642                   |
| 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 RIVER FCD                   | F          | 10/01/2022        | N   | None           | EAN               | 24,557,790                | 32,365,722 | 4,316,814 | 75.9%                  | 4,773,574          | 90.4                          | 28,048,908                   |
| 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                   |
| 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) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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          | PF         | 10/01/2022        | N   | None           | EAN               | 55,426,433                | 76,707,008  | 12,837,046 | 72.3%                  | 1,186,745          | 1,081.7                        | 63,869,962                   |
| 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                   |
| OCALA                 | F          | 10/01/2022        | N   | None           | EAN               | 69,123,967                | 100,603,554 | 17,747,345 | 68.7%                  | 8,347,705          | 212.6                          | 82,856,209                   |
| 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                 | G          | 10/01/2022        | N   | After          | EAN               | 164,488,736               | 241,803,721 | 54,467,717 | 68.0%                  | 8,666,299          | 628.5                          | 187,336,004                  |
| 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                 | P          | 10/01/2022        | N   | After          | EAN               | 77,186,079                | 114,522,387 | 24,992,619 | 67.4%                  | 14,410,018         | 173.4                          | 89,529,768                   |
| 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                   |
| OCEAN CITY-WRIGHT FCD | F          | 10/01/2022        | N   | After          | EAN               | 17,279,497                | 25,030,824  | 5,809,907  | 69.0%                  | 3,561,371          | 163.1                          | 19,220,917                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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                   |
| OCOEE                 | G          | 10/01/2022        | N   | None           | EAN               | 42,292,169                | 51,965,075 | 4,182,943  | 81.4%                  | 10,240,506         | 40.9                           | 47,782,132                   |
| 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                 | PF         | 10/01/2022        | N   | None           | EAN               | 62,536,777                | 79,129,844 | 8,329,596  | 79.0%                  | 10,329,982         | 80.6                           | 70,800,248                   |
| 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                   |
| OKALOOSA ISLAND FCD   | F          | 10/01/2022        | N   | After          | EAN               | 10,846,248                | 20,786,146 | 8,663,585  | 52.2%                  | 1,308,391          | 662.2                          | 12,122,561                   |
| 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                    |
| OKEECHOBEE            | F          | 10/01/2022        | N   | None           | EAN               | 4,007,139                 | 3,446,557  | -1,226,481 | 116.3%                 | 0                  | 0.0                            | 4,673,038                    |
| OKEECHOBEE            | F          | 10/01/2021        | N   | None           | AGG               | 5,639,241                 | 4,021,171  | -1,089,389 | 140.2%                 | 57,842             | -1,883.4                       | 5,110,560                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| OKEECHOBEE            | F          | 10/01/2018        | N   | None           | AGG               | 4,248,914                 | 3,806,990  | -339,341    | 111.6%                 | 512,885            | -66.2                          | 4,146,331                    |
| OKEECHOBEE            | G          | 10/01/2022        | N   | None           | AGG               | 4,938,522                 | 4,706,642  | -1,019,143  | 104.9%                 | 1,141,067          | -89.3                          | 5,725,785                    |
| 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            | P          | 10/01/2022        | N   | None           | AGG               | 9,397,712                 | 9,238,795  | -1,717,841  | 101.7%                 | 1,073,721          | -160.0                         | 10,956,636                   |
| 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 UTILITY    | G          | 10/01/2022        | N   | None           | AGG               | 9,626,810                 | 10,586,773 | -567,780    | 90.9%                  | 2,133,865          | -26.6                          | 11,154,553                   |
| 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                    |
| OLDSMAR               | F          | 10/01/2022        | N   | None           | AGG               | 7,457,406                 | 8,685,546  | 403,418     | 85.9%                  | 648,155            | 62.2                           | 8,282,128                    |
| 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                    |
| ORANGE COUNTY LIBRARY | G          | 01/01/2023        | N   | None           | EAN               | 50,022,461                | 47,492,933 | -2,529,528  | 105.3%                 | 3,327,406          | -76.0                          | 50,022,461                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District      | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                   |
| 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 PARK           | F          | 10/01/2022        | N   | None           | EAN               | 8,473,379                 | 10,668,250  | 1,025,056   | 79.4%                  | 1,554,224          | 66.0                           | 9,643,194                    |
| 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           | G          | 10/01/2022        | N   | None           | EAN               | 11,580,763                | 11,649,299  | 68,536      | 99.4%                  | 2,524,823          | 2.7                            | 11,580,763                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 19,705,119                | 23,814,761  | 212,340     | 82.7%                  | 1,478,898          | 14.4                           | 23,602,421                   |
| 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                   |
| ORLANDO               | F          | 10/01/2022        | N   | None           | EAN               | 462,229,883               | 626,061,776 | 92,486,740  | 73.8%                  | 45,528,166         | 203.1                          | 533,575,036                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|-------------------------------|------------------------------|
| ORLANDO          | G          | 09/30/2022        | N   | None           | AGG               | 202,833,617               | 270,032,598 | 36,773,938  | 75.1%                  | 3,210,591          | 1,145.4                       | 233,258,660                  |
| 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          | P          | 10/01/2022        | N   | None           | EAN               | 641,053,761               | 861,526,346 | 123,458,962 | 74.4%                  | 57,596,491         | 214.4                         | 738,067,384                  |
| 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 AVIATION | G          | 10/01/2022        | N   | None           | EAN               | 123,518,122               | 145,474,882 | -384,810    | 84.9%                  | 2,297,256          | -16.8                         | 145,859,692                  |
| 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 UTILITY  | G          | 10/01/2022        | N   | After          | EAN               | 431,017,402               | 537,951,533 | 63,832,391  | 80.1%                  | 112,719,735        | 56.6                          | 474,119,142                  |
| 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                  |
| ORMOND BEACH     | F          | 10/01/2022        | N   | None           | EAN               | 32,216,232                | 43,759,880  | 6,871,009   | 73.6%                  | 2,342,093          | 293.4                         | 36,888,871                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| ORMOND BEACH     | F          | 10/01/2018        | N   | None           | EAN               | 31,434,016                | 39,592,701 | 9,266,221  | 79.4%                  | 2,497,784          | 371.0                         | 30,326,480                   |
| ORMOND BEACH     | G          | 10/01/2022        | N   | None           | EAN               | 49,812,487                | 62,050,713 | 4,303,182  | 80.3%                  | 4,872,117          | 88.3                          | 57,747,531                   |
| 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     | P          | 10/01/2022        | N   | After          | EAN               | 37,725,785                | 52,935,856 | 9,679,607  | 71.3%                  | 4,128,903          | 234.4                         | 43,256,249                   |
| 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                   |
| OVIEDO           | F          | 10/01/2022        | N   | None           | FIL               | 16,941,463                | 23,811,724 | 4,447,410  | 71.1%                  | 3,476,095          | 127.9                         | 19,364,314                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 29,249,534                | 34,467,096 | 817,896    | 84.9%                  | 4,424,445          | 18.5                          | 33,649,200                   |
| 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                   |
| PACE FCD         | F          | 10/01/2022        | N   | None           | AGG               | 722,655                   | 648,590    | -74,065    | 111.4%                 | 838,379            | -8.8                          | 722,655                      |
| PACE FCD         | F          | 10/01/2021        | N   | None           | AGG               | 486,330                   | 521,218    | 34,888     | 93.3%                  | 780,149            | 4.5                           | 486,330                      |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| PACE FCD         | F          | 10/01/2020        | N   | None           | AGG               | 61,223                    | 298,671     | 237,448    | 20.5%                  | 568,075            | 41.8                           | 61,223                       |
| PALATKA          | F          | 10/01/2022        | N   | After          | EAN               | 8,334,136                 | 11,592,644  | 1,894,192  | 71.9%                  | 1,408,233          | 134.5                          | 9,698,452                    |
| 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          | G          | 10/01/2022        | N   | None           | EAN               | 17,913,140                | 27,733,768  | 6,619,089  | 64.6%                  | 4,154,063          | 159.3                          | 21,114,679                   |
| 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          | P          | 10/01/2022        | N   | After          | EAN               | 11,089,399                | 14,516,074  | 1,682,783  | 76.4%                  | 1,406,980          | 119.6                          | 12,833,291                   |
| 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                   |
| PALM BAY         | F          | 10/01/2022        | N   | After          | EAN               | 88,645,341                | 126,323,784 | 22,638,462 | 70.2%                  | 7,560,882          | 299.4                          | 103,685,322                  |
| 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         | G          | 10/01/2022        | N   | None           | AGG               | 205,213                   | 12,188      | -221,739   | 1683.7%                | 0                  | 0.0                            | 233,927                      |
| PALM BAY         | G          | 10/01/2021        | N   | None           | AGG               | 248,693                   | 12,852      | -214,812   | 1935.1%                | 0                  | 0.0                            | 227,664                      |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                      |
| PALM BAY           | G          | 10/01/2018        | N   | None           | AGG               | 199,099                   | 21,164      | -170,320    | 940.7%                 | 0                  | 0.0                            | 191,484                      |
| PALM BAY           | P          | 10/01/2022        | N   | After          | EAN               | 113,240,733               | 152,927,310 | 18,818,192  | 74.0%                  | 9,479,877          | 198.5                          | 134,109,118                  |
| 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 BEACH         | GPF        | 09/30/2022        | N   | After          | EAN               | 242,925,807               | 367,281,698 | 91,096,064  | 66.1%                  | 22,877,359         | 398.2                          | 276,185,634                  |
| 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 GARDENS | F          | 10/01/2022        | N   | After          | PUC               | 120,331,201               | 157,504,049 | 21,642,471  | 76.4%                  | 9,110,033          | 237.6                          | 135,861,578                  |
| 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 | 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 | P          | 10/01/2022        | N   | After          | EAN               | 111,825,514               | 135,773,795 | 19,898,319  | 82.4%                  | 10,121,116         | 196.6                          | 115,875,476                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District           | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                  |
| 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 COAST (VOL)           | F          | 10/01/2022        | N   | None           | EAN               | 5,052,699                 | 4,274,697   | -1,363,365 | 118.2%                 | 0                  | 0.0                            | 5,638,062                    |
| 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 HARBOR FCD            | F          | 10/01/2022        | N   | After          | EAN               | 38,316,797                | 41,008,031  | -563,332   | 93.4%                  | 6,228,499          | -9.0                           | 41,571,363                   |
| 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 TRAN, INC. (ATU-1577) | G          | 01/01/2023        | N   | None           | EAN               | 127,446,195               | 165,585,087 | 19,503,225 | 77.0%                  | 32,252,408         | 60.5                           | 146,081,862                  |
| 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                  |
| PALMETTO                   | G          | 10/01/2022        | N   | None           | EAN               | 15,219,018                | 18,127,553  | 690,753    | 84.0%                  | 3,026,190          | 22.8                           | 17,436,800                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| PALMETTO           | P          | 10/01/2022        | N   | None           | EAN               | 13,853,395                | 17,718,424 | 1,849,593  | 78.2%                  | 1,779,871          | 103.9                          | 15,868,831                   |
| 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                   |
| PANAMA CITY        | F          | 10/01/2022        | N   | None           | EAN               | 37,732,537                | 60,309,529 | 16,627,191 | 62.6%                  | 4,822,807          | 344.8                          | 43,682,338                   |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 36,614,310                | 51,816,964 | 10,523,383 | 70.7%                  | 5,205,454          | 202.2                          | 41,293,581                   |
| 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 (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 BEACH  | F          | 10/01/2022        | N   | None           | EAN               | 17,801,272                | 24,235,653 | 3,465,288  | 73.5%                  | 3,193,941          | 108.5                          | 20,770,365                   |
| 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) - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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       | G          | 10/01/2022        | N   | None           | EAN               | 41,133,108                | 49,139,551 | 1,750,852 | 83.7%                  | 9,490,595          | 18.5                           | 47,388,699                   |
| 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       | P          | 10/01/2022        | N   | None           | EAN               | 24,258,456                | 31,606,652 | 3,350,964 | 76.8%                  | 4,223,545          | 79.3                           | 28,255,688                   |
| 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                   |
| PARKLAND                | P          | 10/01/2022        | N   | None           | EAN               | 2,013,587                 | 2,429,034  | 415,447   | 82.9%                  | 0                  | 0.0                            | 2,013,587                    |
| 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                    |
| 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                   |
| PEMBROKE PARK COMM SUPP | G          | 10/01/2022        | N   | None           | AGG               | 3,305,495                 | 3,303,699  | -1,796    | 100.1%                 | 104,000            | -1.7                           | 3,305,495                    |
| PEMBROKE PARK COMM SUPP | G          | 10/01/2021        | N   | None           | AGG               | 3,958,430                 | 3,340,500  | -617,930  | 118.5%                 | 86,520             | -714.2                         | 3,958,430                    |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| PEMBROKE PINES   | G          | 10/01/2022        | N   | None           | EAN               | 196,432,476               | 204,973,348   | -16,814,112 | 95.8%                  | 1,792,752          | -937.9                         | 221,787,460                  |
| 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   | PF         | 10/01/2022        | N   | None           | EAN               | 765,837,403               | 1,103,457,590 | 263,079,882 | 69.4%                  | 30,583,848         | 860.2                          | 840,377,708                  |
| 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                  |
| PENSACOLA        | F          | 10/01/2022        | N   | None           | EAN               | 116,636,597               | 140,656,630   | 6,814,649   | 82.9%                  | 6,329,377          | 107.7                          | 133,841,981                  |
| 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        | G          | 09/30/2022        | N   | None           | EAN               | 131,905,286               | 174,582,913   | 21,163,374  | 75.6%                  | 4,910,733          | 431.0                          | 153,419,539                  |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 109,616,680               | 144,239,951   | 21,312,114  | 76.0%                  | 4,037,524          | 527.9                          | 122,927,837                  |
| 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                   |
| PERRY            | F          | 10/01/2022        | N   | None           | EAN               | 4,038,817                 | 5,636,943     | 794,659     | 71.6%                  | 777,839            | 102.2                          | 4,842,284                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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            | P          | 10/01/2022        | N   | None           | EAN               | 9,006,472                 | 10,064,063  | -108,091   | 89.5%                  | 1,224,708          | -8.8                           | 10,172,154                   |
| 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                    |
| PINELLAS PARK    | F          | 10/01/2022        | N   | None           | EAN               | 70,415,538                | 83,632,765  | 5,553,534  | 84.2%                  | 5,680,120          | 97.8                           | 78,079,231                   |
| 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    | G          | 10/01/2022        | N   | None           | EAN               | 96,569,889                | 103,105,489 | -5,839,210 | 93.7%                  | 15,359,587         | -38.0                          | 108,944,699                  |
| 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    | P          | 10/01/2022        | N   | None           | EAN               | 77,874,122                | 82,770,820  | -3,684,101 | 94.1%                  | 8,340,601          | -44.2                          | 86,454,921                   |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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                   |
| PLANT CITY       | PF         | 10/01/2022        | N   | None           | EAN               | 56,378,041                | 79,645,370  | 15,506,829  | 70.8%                  | 8,261,094          | 187.7                          | 64,138,541                   |
| 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                   |
| PLANTATION       | G          | 10/01/2022        | N   | After          | EAN               | 180,982,444               | 257,158,128 | 39,979,195  | 70.4%                  | 34,673,029         | 115.3                          | 217,178,933                  |
| 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       | P          | 10/01/2022        | N   | None           | EAN               | 184,701,068               | 237,330,855 | 36,014,082  | 77.8%                  | 11,928,790         | 301.9                          | 201,316,773                  |
| 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 (VOL) | F          | 10/01/2022        | N   | None           | AGG               | 22,158,953                | 21,123,712  | -4,763,346  | 104.9%                 | 0                  | 0.0                            | 25,887,058                   |
| 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                   |
| POMPANO BEACH    | G          | 10/01/2022        | N   | None           | EAN               | 227,129,215               | 364,166,548 | 113,441,573 | 62.4%                  | 39,578,975         | 286.6                          | 250,724,975                  |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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    | PF         | 10/01/2022        | N   | None           | EAN               | 232,301,213               | 441,424,998 | 170,080,469 | 52.6%                  | 19,022,396         | 894.1                          | 271,344,529                  |
| 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                  |
| PORT ORANGE      | F          | 10/01/2022        | N   | None           | EAN               | 34,905,766                | 57,887,619  | 17,893,777  | 60.3%                  | 3,432,428          | 521.3                          | 39,993,842                   |
| 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      | G          | 10/01/2022        | N   | None           | EAN               | 35,432,901                | 42,628,694  | 5,179,647   | 83.1%                  | 3,512,463          | 147.5                          | 37,449,047                   |
| 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      | P          | 10/01/2022        | N   | None           | EAN               | 48,598,646                | 61,443,842  | 6,929,139   | 79.1%                  | 5,009,753          | 138.3                          | 54,514,703                   |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| PORT ST. LUCIE   | P          | 10/01/2022        | N   | After          | EAN               | 136,880,957               | 175,921,682 | 23,737,085 | 77.8%                  | 23,056,248         | 103.0                          | 152,184,597                  |
| 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                  |
| PUNTA GORDA      | F          | 10/01/2022        | N   | None           | EAN               | 18,856,076                | 22,357,143  | 1,314,001  | 84.3%                  | 2,532,893          | 51.9                           | 21,043,142                   |
| 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          | 10/01/2021        | 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          | 10/01/2020        | 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      | G          | 10/01/2022        | N   | After          | EAN               | 47,989,029                | 59,287,671  | 5,393,082  | 80.9%                  | 2,925,929          | 184.3                          | 53,894,589                   |
| 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        | Y   | After          | EAN               | 46,109,487                | 53,836,035  | 8,723,172  | 85.6%                  | 4,449,383          | 196.1                          | 45,112,863                   |
| PUNTA GORDA      | G          | 10/01/2018        | N   | After          | EAN               | 46,109,487                | 53,836,035  | 8,723,172  | 85.6%                  | 4,449,383          | 196.1                          | 45,112,863                   |
| PUNTA GORDA      | P          | 10/01/2022        | N   | None           | FIL               | 19,560,608                | 24,676,988  | 1,876,142  | 79.3%                  | 2,475,604          | 75.8                           | 22,800,846                   |
| 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                   |
| QUINCY           | PF         | 10/01/2022        | N   | After          | EAN               | 8,160,522                 | 11,321,724  | 1,945,046  | 72.1%                  | 1,610,115          | 120.8                          | 9,376,678                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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                    |
| RIVIERA BEACH    | F          | 10/01/2022        | N   | None           | AGG               | 100,533,980               | 106,766,502 | -1,364,056  | 94.2%                  | 4,466,043          | -30.5                          | 108,130,558                  |
| 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    | G          | 10/01/2022        | N   | None           | EAN               | 121,224,047               | 108,239,872 | -22,992,754 | 112.0%                 | 5,547,738          | -414.5                         | 131,232,626                  |
| 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    | P          | 09/30/2022        | N   | None           | AGG               | 78,523,910                | 98,520,545  | 7,307,366   | 79.7%                  | 8,382,401          | 87.2                           | 91,213,179                   |
| 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                   |
| ROCKLEDGE        | F          | 10/01/2022        | N   | None           | EAN               | 12,763,145                | 16,900,036  | 2,470,441   | 75.5%                  | 2,126,277          | 116.2                          | 14,429,595                   |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| ROCKLEDGE        | G          | 10/01/2022        | N   | None           | EAN               | 19,374,874                | 22,993,133 | 1,102,911  | 84.3%                  | 5,446,935          | 20.3                           | 21,890,222                   |
| 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        | P          | 10/01/2022        | N   | None           | EAN               | 16,257,560                | 18,243,075 | -51,163    | 89.1%                  | 2,598,723          | -2.0                           | 18,294,238                   |
| 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                   |
| SAFETY HARBOR    | F          | 10/01/2022        | N   | None           | AGG               | 12,062,819                | 11,262,284 | -1,781,791 | 107.1%                 | 1,803,394          | -98.8                          | 13,044,075                   |
| 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                    |
| SAINT AUGUSTINE  | F          | 10/01/2022        | N   | None           | EAN               | 13,606,762                | 17,636,239 | 2,040,910  | 77.2%                  | 2,398,289          | 85.1                           | 15,595,329                   |
| 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  | G          | 10/01/2022        | N   | None           | EAN               | 52,280,494                | 67,087,872 | 10,902,420 | 77.9%                  | 12,734,115         | 85.6                           | 56,185,452                   |
| 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) - 9/30/2023**

| City or District        | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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         | P          | 10/01/2022        | N   | None           | EAN               | 23,808,247                | 27,737,557  | 1,899,402   | 85.8%                  | 4,015,631          | 47.3                           | 25,838,155                   |
| 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 CLOUD             | G          | 10/01/2022        | N   | None           | EAN               | 62,613,760                | 76,605,322  | 5,587,353   | 81.7%                  | 16,340,397         | 34.2                           | 71,017,969                   |
| 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             | PF         | 10/01/2022        | N   | None           | EAN               | 63,962,191                | 89,290,383  | 16,106,776  | 71.6%                  | 12,168,603         | 132.4                          | 73,183,607                   |
| 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 JOHNS RIVER PW PK | G          | 10/01/2022        | N   | After          | EAN               | 146,392,210               | 160,439,795 | -4,483,296  | 91.2%                  | 318,498            | -1,407.6                       | 164,923,091                  |
| 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) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| SAINT LUCIE COUNTY FCD | F          | 10/01/2022        | N   | After          | EAN               | 315,349,740               | 453,069,478 | 109,432,635 | 69.6%                  | 33,395,684         | 327.7                          | 343,636,843                  |
| 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 | G          | 10/01/2022        | N   | After          | EAN               | 18,704,417                | 31,498,391  | 10,583,439  | 59.4%                  | 4,697,047          | 225.3                          | 20,914,952                   |
| 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 PETE BEACH       | F          | 10/01/2022        | N   | After          | EAN               | 16,206,924                | 26,255,237  | 7,608,719   | 61.7%                  | 2,278,401          | 334.0                          | 18,646,518                   |
| 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       | G          | 10/01/2022        | N   | After          | EAN               | 11,420,318                | 17,162,226  | 3,873,476   | 66.5%                  | 630,855            | 614.0                          | 13,288,750                   |
| 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       | P          | 10/01/2022        | N   | None           | EAN               | 15,141,661                | 19,574,555  | 1,845,948   | 77.4%                  | 0                  | 0.0                            | 17,728,607                   |
| 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) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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 PETERSBURG    | F          | 10/01/2022        | N   | None           | EAN               | 264,612,485               | 323,160,195 | 6,438,702  | 81.9%                  | 28,946,761         | 22.2                           | 316,721,493                  |
| 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    | G          | 10/01/2022        | N   | None           | EAN               | 444,694,902               | 606,877,112 | 93,179,516 | 73.3%                  | 106,585,069        | 87.4                           | 513,697,596                  |
| 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    | P          | 10/01/2022        | N   | None           | EAN               | 433,184,911               | 595,172,869 | 97,032,998 | 72.8%                  | 56,123,995         | 172.9                          | 498,139,871                  |
| 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                  |
| SAN CARLOS PARK FCD | F          | 10/01/2022        | N   | None           | AGG               | 27,994,483                | 32,333,996  | 5,309,741  | 86.6%                  | 4,861,628          | 109.2                          | 27,024,255                   |
| 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                   |
| SANFORD             | F          | 10/01/2022        | N   | After          | EAN               | 39,566,946                | 43,948,268  | 348,076    | 90.0%                  | 3,361,508          | 10.4                           | 43,600,192                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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          | P          | 10/01/2022        | N   | None           | EAN               | 50,462,851                | 57,395,152  | 2,490,264  | 87.9%                  | 3,215,539          | 77.4                           | 54,904,888                   |
| 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                   |
| SANIBEL          | G          | 10/01/2022        | N   | None           | EAN               | 31,173,857                | 36,606,157  | 5,432,301  | 85.2%                  | 638,773            | 850.4                          | 31,173,856                   |
| 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          | P          | 10/01/2022        | N   | None           | EAN               | 22,091,021                | 30,468,132  | 4,685,003  | 72.5%                  | 2,124,293          | 220.5                          | 25,783,129                   |
| 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                   |
| SARASOTA         | F          | 09/30/2022        | N   | None           | EAN               | 157,306,522               | 175,508,829 | 4,088,297  | 89.6%                  | 0                  | 0.0                            | 171,420,532                  |
| 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) - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| SARASOTA                      | G          | 09/30/2022        | N   | After          | EAN               | 151,024,624               | 220,432,937 | 53,259,805 | 68.5%                  | 8,228,862          | 647.2                          | 167,173,132                  |
| 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                      | P          | 09/30/2022        | N   | After          | EAN               | 263,148,430               | 323,835,709 | 32,630,591 | 81.3%                  | 15,591,790         | 209.3                          | 291,205,118                  |
| 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 MEMORIAL HEALTH CARE | G          | 10/01/2022        | N   | None           | EAN               | 361,656,191               | 430,792,836 | 17,670,105 | 84.0%                  | 98,750,411         | 17.9                           | 413,122,731                  |
| 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-MANATEE AIRPORT      | G          | 10/01/2022        | N   | None           | EAN               | 23,694,937                | 31,662,877  | 4,538,555  | 74.8%                  | 3,247,661          | 139.8                          | 27,124,322                   |
| 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                   |
| SATELLITE BEACH               | G          | 10/01/2022        | N   | None           | EAN               | 7,341,913                 | 9,163,149   | 718,322    | 80.1%                  | 146,663            | 489.8                          | 8,444,827                    |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL      | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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  | PF         | 10/01/2022        | N   | None           | EAN               | 21,530,112                | 27,686,673 | 2,443,455 | 77.8%                  | 2,344,793          | 104.2                          | 25,243,218                   |
| 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                   |
| SEBASTIAN        | P          | 10/01/2022        | N   | None           | EAN               | 18,482,914                | 24,475,644 | 3,662,580 | 75.5%                  | 2,704,277          | 135.4                          | 20,813,064                   |
| 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                   |
| SEBRING          | F          | 10/01/2022        | N   | None           | EAN               | 13,680,608                | 17,963,836 | 1,547,108 | 76.2%                  | 84,528             | 1,830.3                        | 16,416,728                   |
| 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          | P          | 10/01/2022        | N   | After          | EAN               | 19,205,657                | 23,456,210 | 1,130,387 | 81.9%                  | 728,108            | 155.3                          | 22,325,823                   |
| 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) - 9/30/2023**

| City or District       | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| SEMINOLE               | F          | 10/01/2022        | N   | None           | EAN               | 39,118,183                | 50,783,704  | 7,413,555  | 77.0%                  | 5,048,463          | 146.9                          | 43,370,149                   |
| 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                   |
| SOUTH BROWARD HOSPITAL | G          | 05/01/2022        | N   | None           | PUC               | 855,992,769               | 900,328,309 | 44,418,270 | 95.1%                  | 308,228,851        | 14.4                           | 855,910,039                  |
| SOUTH BROWARD HOSPITAL | 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 | 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 | 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 MIAMI [GP]       | G          | 10/01/2022        | N   | None           | EAN               | 20,817,062                | 20,996,036  | -2,314,705 | 99.1%                  | 3,486,374          | -66.4                          | 23,310,741                   |
| 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]       | P          | 10/01/2022        | N   | None           | EAN               | 28,369,700                | 31,633,704  | -237,424   | 89.7%                  | 2,776,533          | -8.6                           | 31,871,128                   |
| 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 PASADENA         | F          | 10/01/2022        | N   | None           | EAN               | 6,944,291                 | 10,853,526  | 2,938,653  | 64.0%                  | 1,281,630          | 229.3                          | 7,914,873                    |
| 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                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|---|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 WALTON FCD  | F          | 10/01/2022        | N   | None           | EAN               | 66,136,902                | 74,804,395 | 3,312,946   | 88.4%                  | 9,262,550          | 35.8                           | 71,491,449                   |
| 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                   |
| Southeast Volusia County Hospital<br>District (was Bert Fish) | G          | 01/01/2023        | N   | None           | UC                | 41,152,286                | 36,136,696 | -12,314,870 | 113.9%                 | 45,027             | -27,350.0                      | 48,451,566                   |
| Southeast Volusia County Hospital<br>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<br>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<br>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<br>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                   |
| SOUTHERN MANATEE FCD  | F          | 10/01/2022        | N   | None           | AGG               | 56,533,288                | 65,700,597 | 12,056,180  | 86.0%                  | 5,363,948          | 224.8                          | 53,644,417                   |
| 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  | G          | 10/01/2022        | N   | None           | AGG               | 3,724,132                 | 4,226,202  | 570,969     | 88.1%                  | 161,394            | 353.8                          | 3,655,233                    |
| 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                    |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| STARKE               | F          | 10/01/2022        | N   | None           | EAN               | 4,325,785                 | 6,140,633   | 1,312,234  | 70.4%                  | 705,669            | 186.0                          | 4,828,399                    |
| 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               | G          | 10/01/2022        | N   | None           | EAN               | 10,029,422                | 13,117,619  | 2,066,678  | 76.5%                  | 1,989,809          | 103.9                          | 11,050,941                   |
| 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               | P          | 10/01/2022        | N   | None           | EAN               | 4,498,559                 | 5,560,937   | 503,144    | 80.9%                  | 681,553            | 73.8                           | 5,057,793                    |
| 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                    |
| SUNRISE              | F          | 10/01/2022        | N   | None           | EAN               | 154,973,848               | 223,356,466 | 47,974,427 | 69.4%                  | 15,033,437         | 319.1                          | 175,382,039                  |
| 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                  |
| SUNRISE              | G          | 10/01/2022        | N   | None           | EAN               | 243,990,158               | 376,446,501 | 97,801,679 | 64.8%                  | 42,797,234         | 228.5                          | 278,644,822                  |
| 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                  |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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          | P          | 10/01/2022        | N   | After          | EAN               | 183,038,305               | 289,281,810 | 78,294,570  | 63.3%                  | 14,061,792         | 556.8                          | 210,987,240                  |
| 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                  |
| SURFSIDE [GP]    | G          | 10/01/2022        | N   | None           | EAN               | 10,540,717                | 15,541,398  | 3,586,941   | 67.8%                  | 4,213,300          | 85.1                           | 11,954,457                   |
| 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]    | P          | 10/01/2022        | N   | None           | EAN               | 18,337,832                | 22,587,566  | 1,790,625   | 81.2%                  | 2,646,419          | 67.7                           | 20,796,941                   |
| 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                   |
| SWEETWATER       | P          | 10/01/2022        | N   | After          | AGG               | 16,888,787                | 20,538,067  | 995,360     | 82.2%                  | 5,951,329          | 16.7                           | 19,542,707                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| TALLAHASSEE [GPF] | F          | 10/01/2022        | N   | After          | EAN               | 261,596,000               | 311,419,000   | 51,839,000  | 84.0%                  | 16,262,000         | 318.8                          | 259,580,000                  |
| 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] | G          | 10/01/2022        | N   | After          | EAN               | 1,346,451,000             | 1,462,294,000 | 122,393,000 | 92.1%                  | 122,579,000        | 99.9                           | 1,339,901,000                |
| 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] | P          | 10/01/2022        | N   | After          | EAN               | 390,916,000               | 448,618,000   | 55,597,000  | 87.1%                  | 24,563,000         | 226.3                          | 393,021,000                  |
| 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                  |
| TAMARAC           | F          | 10/01/2022        | N   | None           | EAN               | 129,161,487               | 144,056,141   | 0           | 89.7%                  | 10,869,639         | 0.0                            | 144,056,141                  |
| 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           | G          | 10/01/2022        | N   | None           | EAN               | 57,443,939                | 61,448,319    | -3,263,643  | 93.5%                  | 7,679,001          | -42.5                          | 64,711,962                   |
| 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                   |
| 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           | P          | 10/01/2022        | N   | After          | EAN               | 6,006,559                 | 8,120,451     | 2,217,274   | 74.0%                  | 0                  | 0.0                            | 5,903,177                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District  | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL           | UAAL        | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|---------------|-------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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 - ELECTED | G          | 10/01/2022        | N   | None           | AGG               | 64,004,588                | 67,652,052    | -1,495,907  | 94.6%                  | 8,354,904          | -17.9                          | 69,147,959                   |
| 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                   |
| TAMPA             | G          | 10/01/2022        | N   | None           | EAN               | 695,720,510               | 926,672,072   | 130,550,265 | 75.1%                  | 190,927,905        | 68.4                           | 796,121,807                  |
| 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             | PF         | 10/01/2022        | N   | None           | EAN               | 1,153,828,174             | 1,578,038,671 | 193,444,862 | 73.1%                  | 144,687,093        | 133.7                          | 1,384,593,809                |
| 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 (STAFF)  | G          | 10/01/2021        | N   | None           | EAN               | 1,768,586                 | 1,426,394     | -149,273    | 124.0%                 | 552,533            | -27.0                          | 1,575,667                    |
| 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                    |
| 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                      |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| TARPON SPRINGS   | F          | 10/01/2022        | N   | None           | EAN               | 30,505,160                | 36,585,927 | 3,210,004  | 83.4%                  | 2,502,156          | 128.3                          | 33,375,923                   |
| 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   | P          | 10/01/2022        | N   | After          | EAN               | 28,154,346                | 38,054,949 | 5,893,785  | 74.0%                  | 3,561,579          | 165.5                          | 32,161,164                   |
| 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                   |
| TAVARES          | F          | 10/01/2022        | N   | None           | EAN               | 9,784,860                 | 11,830,236 | 647,629    | 82.7%                  | 1,724,534          | 37.6                           | 11,182,607                   |
| 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          | P          | 10/01/2022        | N   | None           | EAN               | 14,547,340                | 19,242,443 | 3,300,226  | 75.6%                  | 1,469,893          | 224.5                          | 15,942,217                   |
| 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                   |
| TEMPLE TERRACE   | F          | 10/01/2022        | N   | None           | EAN               | 33,717,544                | 47,756,041 | 10,596,409 | 70.6%                  | 4,124,186          | 256.9                          | 37,159,632                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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   | P          | 10/01/2022        | N   | After          | EAN               | 32,483,105                | 56,166,879 | 19,625,624 | 57.8%                  | 3,497,822          | 561.1                          | 36,541,255                   |
| 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                   |
| TEQUESTA         | G          | 10/01/2022        | N   | None           | AGG               | 7,742,454                 | 8,402,322  | -247,373   | 92.1%                  | 3,868,586          | -6.4                           | 8,649,695                    |
| 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 [PF]    | F          | 10/01/2022        | N   | None           | EAN               | 13,745,648                | 16,899,034 | 1,486,142  | 81.3%                  | 1,852,315          | 80.2                           | 15,412,892                   |
| 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]    | P          | 10/01/2022        | N   | None           | EAN               | 6,643,342                 | 5,565,639  | -1,907,734 | 119.4%                 | 1,578,819          | -120.8                         | 7,473,373                    |
| 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                    |
| TITUSVILLE       | G          | 10/01/2022        | N   | None           | EAN               | 60,434,843                | 73,076,536 | 6,126,468  | 82.7%                  | 15,326,982         | 40.0                           | 66,950,068                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District              | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|-------------------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    | PF         | 10/01/2022        | N   | None           | EAN               | 63,282,670                | 78,102,185  | 7,237,422  | 81.0%                  | 8,584,385          | 84.3                           | 70,864,763                   |
| 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                   |
| TRI-COUNTY TRANSIT (ATU-1596) | G          | 10/01/2022        | N   | After          | EAN               | 155,832,144               | 184,219,284 | 3,329,797  | 84.6%                  | 15,932,463         | 20.9                           | 180,889,487                  |
| 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                  |
| UMATILLA                      | P          | 10/01/2022        | N   | None           | AGG               | 2,314,851                 | 1,789,156   | -427,370   | 129.4%                 | 344,322            | -124.1                         | 2,216,526                    |
| UMATILLA                      | P          | 10/01/2021        | N   | None           | AGG               | 2,669,797                 | 1,719,545   | -896,103   | 155.3%                 | 376,721            | -237.9                         | 2,615,648                    |
| 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) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| VENICE           | F          | 10/01/2022        | N   | None           | EAN               | 28,720,835                | 49,731,122  | 17,405,487 | 57.8%                  | 1,293,538          | 1,345.6                        | 32,325,635                   |
| 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           | P          | 10/01/2022        | N   | None           | EAN               | 37,539,264                | 44,563,019  | 1,333,243  | 84.2%                  | 85,131             | 1,566.1                        | 43,229,776                   |
| 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                   |
| VERO BEACH       | F          | 10/01/2022        | N   | None           | EAN               | 6,499,860                 | 6,748,481   | -235,785   | 96.3%                  | 0                  | 0.0                            | 6,984,266                    |
| 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       | G          | 10/01/2022        | N   | None           | EAN               | 89,800,196                | 113,782,373 | 12,492,874 | 78.9%                  | 0                  | 0.0                            | 101,289,499                  |
| 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       | P          | 10/01/2022        | N   | After          | EAN               | 45,001,750                | 55,896,006  | 4,384,727  | 80.5%                  | 3,681,224          | 119.1                          | 51,511,279                   |
| 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) - 9/30/2023**

| City or District            | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>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                   |
| VILLAGE OF NORTH PALM BEACH | G          | 10/01/2022        | N   | None           | EAN               | 16,267,288                | 19,375,640 | 569,801    | 84.0%                  | 1,334,777          | 42.7                           | 18,805,839                   |
| 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 | PF         | 10/01/2022        | N   | None           | EAN               | 30,067,827                | 39,087,880 | 4,530,669  | 76.9%                  | 6,010,481          | 75.4                           | 34,557,211                   |
| 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 PALM SPRINGS     | G          | 10/01/2022        | N   | None           | EAN               | 29,116,226                | 30,155,977 | -2,246,088 | 96.6%                  | 1,651,653          | -136.0                         | 32,402,065                   |
| 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     | PF         | 10/01/2022        | N   | None           | EAN               | 35,407,837                | 38,599,967 | -11,911    | 91.7%                  | 1,091,789          | -1.1                           | 38,611,878                   |
| 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                   |
| 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                    |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District     | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|----------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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                    |
| WAUCHULA             | GP         | 10/01/2022        | N   | None           | FIL               | 20,073,346                | 19,064,140  | -477,295   | 105.3%                 | 3,342,507          | -14.3                          | 19,541,435                   |
| 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                   |
| WEST MANATEE FCD     | F          | 10/01/2022        | N   | None           | EAN               | 23,423,875                | 26,611,492  | 98,798     | 88.0%                  | 3,654,571          | 2.7                            | 26,512,694                   |
| 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 MELBOURNE       | P          | 10/01/2022        | N   | After          | EAN               | 18,062,906                | 20,547,465  | 503,481    | 87.9%                  | 2,622,982          | 19.2                           | 20,043,984                   |
| 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 PALM BEACH      | F          | 09/30/2022        | N   | None           | EAN               | 244,496,646               | 370,997,621 | 65,207,612 | 65.9%                  | 24,321,041         | 268.1                          | 305,790,009                  |
| 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      | G          | 09/30/2022        | N   | None           | AGG               | 38,781,299                | 42,652,950  | 1,430,346  | 90.9%                  | 816,116            | 175.3                          | 41,222,604                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District    | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL         | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covd Pay | Total<br>Actuarial<br>Assets |
|---------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|-------------|------------|------------------------|--------------------|-------------------------------|------------------------------|
| 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     | P          | 09/30/2022        | N   | None           | EAN               | 425,292,643               | 524,687,034 | 37,620,538 | 81.1%                  | 23,607,190         | 159.4                         | 487,066,496                  |
| 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                  |
| WILLISTON           | G          | 10/01/2022        | N   | None           | AGG               | 4,650,958                 | 3,827,109   | -520,054   | 121.5%                 | 1,496,641          | -34.8                         | 4,347,163                    |
| 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           | P          | 10/01/2022        | N   | None           | AGG               | 2,703,663                 | 2,504,354   | -171,083   | 108.0%                 | 465,905            | -36.7                         | 2,675,437                    |
| 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                    |
| WILTON MANORS (VOL) | F          | 10/01/2022        | N   | None           | EAN               | 1,366,212                 | 1,748,193   | 213,998    | 78.1%                  | 0                  | 0.0                           | 1,534,195                    |
| 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 [GP]  | G          | 10/01/2022        | N   | None           | EAN               | 11,991,821                | 16,959,950  | 3,821,639  | 70.7%                  | 41,957             | 9,108.5                       | 13,138,311                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District   | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|--------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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] | P          | 10/01/2022        | N   | None           | EAN               | 15,187,384                | 21,504,672 | 4,922,623  | 70.6%                  | 260,764            | 1,887.8                        | 16,582,049                   |
| 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                   |
| WINTER GARDEN      | G          | 10/01/2022        | N   | None           | EAN               | 31,238,181                | 43,411,090 | 7,248,103  | 72.0%                  | 9,350,605          | 77.5                           | 36,162,987                   |
| 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      | PF         | 10/01/2022        | N   | None           | EAN               | 50,429,781                | 59,572,700 | 2,331,149  | 84.7%                  | 10,093,729         | 23.1                           | 57,241,551                   |
| 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 HAVEN       | F          | 10/01/2022        | N   | After          | EAN               | 35,564,865                | 46,373,337 | 6,562,252  | 76.7%                  | 4,115,250          | 159.5                          | 39,811,085                   |
| 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                   |
| WINTER HAVEN       | G          | 10/01/2022        | N   | None           | EAN               | 67,817,658                | 94,304,951 | 17,598,966 | 71.9%                  | 6,038,084          | 291.5                          | 76,705,985                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

| City or District | TYP<br>SYS | Valuation<br>Date | REV | Plan<br>Change | Funding<br>Method | Total<br>Market<br>Assets | AAL        | UAAL       | Funded<br>Ratio<br>Pct | Covered<br>Payroll | UAAL as<br>Pct of<br>Covid Pay | Total<br>Actuarial<br>Assets |
|------------------|------------|-------------------|-----|----------------|-------------------|---------------------------|------------|------------|------------------------|--------------------|--------------------------------|------------------------------|
| 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     | P          | 10/01/2022        | N   | After          | EAN               | 33,410,808                | 43,842,715 | 5,257,063  | 76.2%                  | 4,672,188          | 112.5                          | 38,585,652                   |
| 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 PARK      | F          | 10/01/2022        | N   | None           | EAN               | 61,283,847                | 76,022,070 | 5,777,725  | 80.6%                  | 5,090,060          | 113.5                          | 70,244,345                   |
| 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      | P          | 10/01/2022        | N   | None           | EAN               | 58,924,322                | 76,624,651 | 10,126,174 | 76.9%                  | 6,139,863          | 164.9                          | 66,498,477                   |
| 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 SPRINGS   | GPF        | 10/01/2022        | N   | None           | EAN               | 61,810,677                | 73,890,227 | 6,395,829  | 83.7%                  | 4,102,020          | 155.9                          | 67,494,398                   |
| 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                   |
| 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                   |

**APPENDIX G - Funding Progress (GASB 67 BASIS) - 9/30/2023**

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

## 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               | 112.664(1)(a) – uses RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale BB.*<br><br>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.*<br><br>Valuation Basis – same assumptions used in plan’s valuation. |
| Discount Rate                         | Rate used to discount the liabilities. Same as assumed rate-of-return on assets. 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 in 112.664(1)(a) and (1)(b), and the Traditional Entry Age Normal Cost method.   |
| Total Market Value of Assets          | The market value of assets, including DROP Accounts.   |
| Net Pension Liability                 | Pension Liability less Assets.   |
| Years Assets Sustain Benefit Payments | Assuming no future contributions from any source, the number of years the market value of assets will be sufficient based on expected retirement benefits. The number of years will vary based on the Florida Statute Chapter assumption.  |
| Total Dollar Contribution             | Required contribution from all sources (i.e., employee and sponsor). Contribution will vary based on the Florida Statute Chapter assumption.   |

|                             |   |
|-----------------------------|---|
| Total % of Pay Contribution | Total Dollar Contribution ÷ Valuation Payroll |
|-----------------------------|---|

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

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>     | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-----------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>              |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>       |                                |                      |                          |                            |                              |  |                                  |                                    |
| ALACHUA COUNTY LIBRARY      | 112.664(1)(a)                  | 6.75%                | 37,857,646               | 27,659,517                 | 10,198,129                   | 15.58  | 457,918                          | 34.65                              |
| General                     | 112.664(1)(b)                  | 4.75%                | 46,988,604               | 27,659,517                 | 19,329,087                   | 13.00  | 1,177,651                        | 89.11                              |
| 10/1/2022                   | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 15.58  | 457,918                          | 34.65                              |
| 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)                  | 7.00%                | 36,259,285               | 37,485,513                 | -1,226,228                   | 31.60  | 1,697,138                        | 11.94                              |
| General                     | 112.664(1)(b)                  | 5.00%                | 48,562,851               | 37,485,513                 | 11,077,338                   | 23.28  | 2,943,877                        | 27.48                              |
| 10/1/2022                   | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 31.60  | 1,697,138                        | 11.94                              |
| ALTAMONTE SPRINGS           | 112.664(1)(a)                  | 7.00%                | 44,268,147               | 33,567,936                 | 10,700,211                   | 26.83  | 2,564,849                        | 41.16                              |
| Police                      | 112.664(1)(b)                  | 5.00%                | 65,084,097               | 33,567,936                 | 31,516,161                   | 21.38  | 5,173,862                        | 83.03                              |
| 10/1/2022                   | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 26.83  | 2,564,849                        | 41.16                              |
| APOPKA                      | 112.664(1)(a)                  | 7.00%                | 65,370,679               | 46,932,329                 | 18,438,350                   | 16.57  | 3,402,511                        | 40.76                              |
| Fire                        | 112.664(1)(b)                  | 5.00%                | 84,951,563               | 46,932,329                 | 38,019,234                   | 14.26  | 6,264,019                        | 75.05                              |
| 10/1/2022                   | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 16.57  | 3,402,511                        | 40.76                              |
| APOPKA                      | 112.664(1)(a)                  | 7.00%                | 73,228,975               | 56,273,788                 | 16,955,187                   | 17.77  | 2,655,198                        | 19.50                              |
| General                     | 112.664(1)(b)                  | 5.00%                | 94,009,571               | 56,273,788                 | 37,735,783                   | 14.82  | 5,780,837                        | 42.46                              |
| 10/1/2022                   | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 17.77  | 2,655,198                        | 19.50                              |
| APOPKA                      | 112.664(1)(a)                  | 7.00%                | 79,192,680               | 62,435,779                 | 16,756,901                   | 17.34  | 2,914,738                        | 43.06                              |
| Police                      | 112.664(1)(b)                  | 5.00%                | 101,287,385              | 62,435,779                 | 38,851,606                   | 14.62  | 5,875,197                        | 86.79                              |
| 10/1/2022                   | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 17.34  | 2,914,738                        | 43.06                              |
| ARCADIA                     | 112.664(1)(a)                  | 6.00%                | 4,494,291                | 4,616,380                  | -122,089                     | 88.00  | 246,785                          | 18.43                              |
| General                     | 112.664(1)(b)                  | 4.00%                | 5,747,372                | 4,616,380                  | 1,130,992                    | 27.00  | 436,655                          | 32.61                              |
| 1/1/2022                    | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 88.00  | 246,785                          | 18.43                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| ARCADIA  | 112.664(1)(a)                          | 6.50%                    | 12,447,771                   | 9,822,025                          | 2,625,746                            | 18.67  | 332,133                                  | 39.49                                      |
| Police And Fire  | 112.664(1)(b)                          | 4.50%                    | 15,411,542                   | 9,822,025                          | 5,589,517                            | 14.77  | 584,839                                  | 69.55                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 18.67  | 332,133                                  | 39.49                                      |
| ATLANTIC BEACH   | 112.664(1)(a)                          | 6.75%                    | 25,540,642                   | 22,047,291                         | 3,493,351                            | 23.42  | 429,612                                  | 33.34                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 31,040,049                   | 22,047,291                         | 8,992,758                            | 16.75  | 1,292,056                                | 100.28                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 23.42  | 429,612                                  | 33.34                                      |
| ATLANTIC BEACH   | 112.664(1)(a)                          | 6.75%                    | 17,179,024                   | 14,344,281                         | 2,834,743                            | 29.50  | 631,209                                  | 27.86                                      |
| Police   | 112.664(1)(b)                          | 4.75%                    | 21,523,983                   | 14,344,281                         | 7,179,702                            | 18.75  | 1,059,791                                | 46.78                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 29.50  | 631,209                                  | 27.86                                      |
| 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)                          | 7.25%                    | 11,247,715                   | 8,028,189                          | 3,219,526                            | 20.09  | 514,007                                  | 42.90                                      |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 14,460,209                   | 8,028,189                          | 6,432,020                            | 15.80  | 803,651                                  | 67.30                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 20.09  | 514,007                                  | 42.90                                      |
| AUBURNDALE   | 112.664(1)(a)                          | 7.25%                    | 29,006,317                   | 21,581,297                         | 7,425,020                            | 16.92  | 1,260,124                                | 122.20                                     |
| General  | 112.664(1)(b)                          | 5.25%                    | 35,556,237                   | 21,581,297                         | 13,974,940                           | 13.71  | 1,718,141                                | 166.60                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 16.92  | 1,260,124                                | 122.20                                     |
| AUBURNDALE   | 112.664(1)(a)                          | 7.25%                    | 18,140,835                   | 14,244,220                         | 3,896,615                            | 22.81  | 664,129                                  | 31.90                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 23,249,887                   | 14,244,220                         | 9,005,667                            | 17.10  | 1,239,419                                | 59.50                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 22.81  | 664,129                                  | 31.90                                      |
| AVENTURA   | 112.664(1)(a)                          | 7.25%                    | 79,184,727                   | 58,605,861                         | 20,578,866                           | 21.04  | 3,732,134                                | 44.04                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 102,223,303                  | 58,605,861                         | 43,617,442                           | 16.45  | 6,283,268                                | 74.14                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 21.04  | 3,732,134                                | 44.04                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| AVON PARK               | 112.664(1)(a)                  | 7.00%                | 8,906,530                | 7,061,094                  | 1,845,436                    | 29.61  | 529,895                          | 42.80                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 11,302,192               | 7,061,094                  | 4,241,098                    | 19.61  | 928,946                          | 75.10                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 29.61  | 529,895                          | 42.80                              |
| AVON PARK               | 112.664(1)(a)                  | 7.00%                | 7,167,567                | 5,703,533                  | 1,464,034                    | 19.89  | 142,444                          | 999.99                             |
| Police                  | 112.664(1)(b)                  | 5.00%                | 9,248,165                | 5,703,533                  | 3,544,632                    | 15.71  | 268,300                          | 999.99                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 19.89  | 142,444                          | 999.99                             |
| BAL HARBOUR VILLAGE     | 112.664(1)(a)                  | 5.75%                | 24,340,347               | 16,735,768                 | 7,604,579                    | 19.75  | 2,025,121                        | 58.08                              |
| General                 | 112.664(1)(b)                  | 3.75%                | 32,906,255               | 16,735,768                 | 16,170,487                   | 16.00  | 3,049,404                        | 87.46                              |
| 10/1/2022               | Valuation Basis                | 5.75%                | N/A                      | N/A                        | N/A                          | 19.75  | 2,025,121                        | 58.08                              |
| BAL HARBOUR VILLAGE     | 112.664(1)(a)                  | 7.00%                | 34,433,672               | 28,194,738                 | 6,238,934                    | 20.50  | 1,506,452                        | 119.21                             |
| Police                  | 112.664(1)(b)                  | 5.00%                | 43,019,610               | 28,194,738                 | 14,824,872                   | 15.92  | 2,344,182                        | 185.50                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 20.50  | 1,506,452                        | 119.21                             |
| BARTOW                  | 112.664(1)(a)                  | 7.25%                | 14,807,236               | 11,555,736                 | 3,251,500                    | 21.35  | 520,413                          | 49.70                              |
| Fire                    | 112.664(1)(b)                  | 5.25%                | 18,686,104               | 11,555,736                 | 7,130,368                    | 16.39  | 935,534                          | 89.40                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 21.35  | 520,413                          | 49.70                              |
| BARTOW                  | 112.664(1)(a)                  | 7.25%                | 46,570,557               | 33,088,283                 | 13,482,274                   | 17.92  | 2,305,001                        | 26.50                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 58,176,021               | 33,088,283                 | 25,087,738                   | 14.45  | 3,516,569                        | 40.40                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 17.92  | 2,305,001                        | 26.50                              |
| BARTOW                  | 112.664(1)(a)                  | 7.50%                | 25,763,612               | 20,167,179                 | 5,596,433                    | 19.83  | 969,763                          | 38.40                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 32,461,930               | 20,167,179                 | 12,294,751                   | 15.61  | 1,738,816                        | 68.90                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 19.83  | 969,763                          | 38.40                              |
| BAY HARBOR ISLANDS      | 112.664(1)(a)                  | 7.96%                | 23,103,757               | 22,568,063                 | 535,694                      | 13.55  | 1,403,194                        | 24.37                              |
| General                 | 112.664(1)(b)                  | 5.96%                | 24,912,062               | 22,568,063                 | 2,343,999                    | 11.10  | 1,854,307                        | 32.20                              |
| 10/1/2022               | Valuation Basis                | 7.96%                | N/A                      | N/A                        | N/A                          | 11.14  | 1,895,185                        | 32.91                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| BAY HARBOR ISLANDS                                     | 112.664(1)(a)                          | 7.96%                    | 23,103,757                   | 22,568,063                         | 535,694                              | 13.55  | 1,403,194                                | 24.37                                      |
| Police   | 112.664(1)(b)                          | 5.96%                    | 24,912,062                   | 22,568,063                         | 2,343,999                            | 11.10  | 1,854,307                                | 32.20                                      |
| 10/1/2022  | Valuation Basis                        | 7.96%                    | N/A                          | N/A                                | N/A                                  | 11.14  | 1,895,185                                | 32.91                                      |
| BAY MEDICAL CENTER                                     | 112.664(1)(a)                          | 6.75%                    | 113,272,955                  | 118,813,681                        | -5,540,726                           | 99.99  | 0  | 0.00                                       |
| General  | 112.664(1)(b)                          | 4.75%                    | 135,240,745                  | 118,813,681                        | 16,427,064                           | 19.25  | 2,829,894                                | 0.00                                       |
| 1/1/2022   | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 0  | 0.00                                       |
| BELLE GLADE  | 112.664(1)(a)                          | 6.50%                    | 19,006,164                   | 20,476,908                         | -1,470,744                           | 99.99  | 35,909                                   | 0.98                                       |
| General  | 112.664(1)(b)                          | 4.50%                    | 23,783,588                   | 20,476,908                         | 3,306,680                            | 28.91  | 594,582                                  | 16.25                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 35,909                                   | 0.98                                       |
| BELLE GLADE (RETIRED)                                  | 112.664(1)(a)                          | 5.00%                    | 4,503,115                    | 6,025,983                          | -1,522,868                           | 99.99  | 0  | 0.00                                       |
| Police And Fire  | 112.664(1)(b)                          | 3.00%                    | 5,135,668                    | 6,025,983                          | -890,315                             | 99.99  | 0  | 0.00                                       |
| 10/1/2022  | 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)                          | 7.20%                    | 5,860,819                    | 4,472,555                          | 1,388,264                            | 15.14  | 418,863                                  | 36.50                                      |
| Police   | 112.664(1)(b)                          | 5.20%                    | 7,062,979                    | 4,472,555                          | 2,590,424                            | 12.48  | 572,610                                  | 49.70                                      |
| 10/1/2022  | Valuation Basis                        | 7.20%                    | N/A                          | N/A                                | N/A                                  | 15.14  | 418,863                                  | 36.50                                      |
| BELLEVIEW  | 112.664(1)(a)                          | 7.50%                    | 4,983,085                    | 4,169,597                          | 813,488                              | 26.22  | 169,323                                  | 23.00                                      |
| Police   | 112.664(1)(b)                          | 5.50%                    | 6,221,322                    | 4,169,597                          | 2,051,725                            | 17.83  | 311,907                                  | 42.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 26.22  | 169,323                                  | 23.00                                      |
| BOCA GRANDE FCD  | 112.664(1)(a)                          | 6.35%                    | 18,233,111                   | 13,412,186                         | 4,820,925                            | 34.64  | 967,350                                  | 56.60                                      |
| Fire   | 112.664(1)(b)                          | 4.35%                    | 24,923,514                   | 13,412,186                         | 11,511,328                           | 22.98  | 1,681,916                                | 98.40                                      |
| 10/1/2022  | Valuation Basis                        | 6.35%                    | N/A                          | N/A                                | N/A                                  | 34.64  | 967,350                                  | 56.60                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| BOCA RATON              | 112.664(1)(a)                  | 7.60%                | 266,293,563              | 214,379,222                | 51,914,341                   | 18.62  | 5,004,013                        | 15.30                              |
| General                 | 112.664(1)(b)                  | 5.60%                | 322,060,028              | 214,379,222                | 107,680,806                  | 14.52  | 9,253,461                        | 28.40                              |
| 10/1/2022               | Valuation Basis                | 7.60%                | N/A                      | N/A                        | N/A                          | 18.62  | 5,004,013                        | 15.30                              |
| BOCA RATON              | 112.664(1)(a)                  | 7.70%                | 661,437,509              | 449,147,427                | 212,290,082                  | 17.46  | 30,364,440                       | 70.32                              |
| Police And Fire         | 112.664(1)(b)                  | 5.70%                | 846,285,379              | 449,147,427                | 397,137,952                  | 14.45  | 46,087,778                       | 106.73                             |
| 10/1/2022               | Valuation Basis                | 7.70%                | N/A                      | N/A                        | N/A                          | 17.46  | 30,364,440                       | 70.32                              |
| BOCA RATON EXECUTIVE    | 112.664(1)(a)                  | 7.05%                | 74,608,087               | 54,664,380                 | 19,943,707                   | 16.17  | 3,262,391                        | 55.79                              |
| General                 | 112.664(1)(b)                  | 5.05%                | 93,679,466               | 54,664,380                 | 39,015,086                   | 13.58  | 4,748,108                        | 81.20                              |
| 10/1/2022               | Valuation Basis                | 7.05%                | N/A                      | N/A                        | N/A                          | 16.17  | 3,262,391                        | 55.79                              |
| 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%                | 122,315,893              | 84,398,749                 | 37,917,144                   | 20.60  | 6,552,498                        | 62.60                              |
| Fire                    | 112.664(1)(b)                  | 5.50%                | 157,130,261              | 84,398,749                 | 72,731,512                   | 16.33  | 10,409,514                       | 99.40                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 20.60  | 6,552,498                        | 62.60                              |
| BONITA SPRINGS FCD      | 112.664(1)(a)                  | 7.40%                | 6,013,666                | 4,127,545                  | 1,886,121                    | 18.56  | 369,288                          | 34.10                              |
| General                 | 112.664(1)(b)                  | 5.40%                | 7,760,994                | 4,127,545                  | 3,633,449                    | 14.91  | 582,659                          | 53.80                              |
| 10/1/2022               | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 18.56  | 369,288                          | 34.10                              |
| BOYNTON BEACH           | 112.664(1)(a)                  | 7.15%                | 201,025,429              | 138,792,289                | 62,233,140                   | 15.92  | 8,752,803                        | 66.14                              |
| Fire                    | 112.664(1)(b)                  | 5.15%                | 250,072,567              | 138,792,289                | 111,280,278                  | 13.33  | 13,646,645                       | 103.12                             |
| 10/1/2022               | Valuation Basis                | 7.15%                | N/A                      | N/A                        | N/A                          | 15.92  | 8,752,803                        | 66.14                              |
| BOYNTON BEACH           | 112.664(1)(a)                  | 6.80%                | 228,638,210              | 194,946,454                | 33,691,756                   | 24.00  | 7,355,443                        | 27.33                              |
| General                 | 112.664(1)(b)                  | 4.80%                | 285,916,281              | 194,946,454                | 90,969,827                   | 17.25  | 14,355,627                       | 53.34                              |
| 10/1/2022               | Valuation Basis                | 6.80%                | N/A                      | N/A                        | N/A                          | 24.00  | 7,355,443                        | 27.33                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| BOYNTON BEACH           | 112.664(1)(a)                  | 6.90%                | 186,222,489              | 113,761,786                | 72,460,703                   | 11.83  | 9,267,582                        | 69.11                              |
| Police                  | 112.664(1)(b)                  | 4.90%                | 228,992,784              | 113,761,786                | 115,230,998                  | 10.42  | 13,525,225                       | 100.86                             |
| 10/1/2022               | Valuation Basis                | 6.90%                | N/A                      | N/A                        | N/A                          | 11.83  | 9,267,582                        | 69.11                              |
| BRADENTON               | 112.664(1)(a)                  | 7.00%                | 76,449,848               | 63,938,024                 | 12,511,824                   | 26.46  | 2,788,355                        | 48.58                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 97,700,992               | 63,938,024                 | 33,762,968                   | 18.78  | 5,267,307                        | 91.78                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 26.46  | 2,788,355                        | 48.58                              |
| BRADENTON               | 112.664(1)(a)                  | 7.35%                | 103,009,458              | 79,911,596                 | 23,097,862                   | 23.08  | 3,487,214                        | 43.88                              |
| Police                  | 112.664(1)(b)                  | 5.35%                | 132,508,676              | 79,911,596                 | 52,597,080                   | 17.17  | 6,325,144                        | 79.59                              |
| 10/1/2022               | Valuation Basis                | 7.35%                | N/A                      | N/A                        | N/A                          | 23.08  | 3,487,214                        | 43.88                              |
| BROOKSVILLE             | 112.664(1)(a)                  | 7.55%                | 8,310,418                | 7,219,230                  | 1,091,188                    | 24.92  | 292,023                          | 29.01                              |
| Fire                    | 112.664(1)(b)                  | 5.55%                | 10,307,478               | 7,219,230                  | 3,088,248                    | 17.43  | 510,956                          | 50.74                              |
| 10/1/2022               | Valuation Basis                | 7.55%                | N/A                      | N/A                        | N/A                          | 24.92  | 292,023                          | 29.01                              |
| BROOKSVILLE             | 112.664(1)(a)                  | 7.25%                | 335,813                  | 325,322                    | 10,491                       | 27.19  | 24,360                           | 999.99                             |
| Police                  | 112.664(1)(b)                  | 5.25%                | 402,018                  | 325,322                    | 76,696                       | 17.38  | 36,242                           | 999.99                             |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 27.19  | 24,360                           | 999.99                             |
| BUSHNELL                | 112.664(1)(a)                  | 7.50%                | 4,649,543                | 4,103,873                  | 545,670                      | 99.99  | 86,362                           | 12.20                              |
| General                 | 112.664(1)(b)                  | 5.50%                | 6,404,754                | 4,103,873                  | 2,300,881                    | 30.71  | 267,509                          | 37.80                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 99.99  | 86,362                           | 12.20                              |
| CAPE CORAL              | 112.664(1)(a)                  | 6.75%                | 302,520,937              | 223,878,593                | 78,642,344                   | 22.65  | 15,071,590                       | 64.80                              |
| Fire                    | 112.664(1)(b)                  | 4.75%                | 399,519,252              | 223,878,593                | 175,640,659                  | 17.84  | 26,327,776                       | 112.90                             |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 22.65  | 15,071,590                       | 64.80                              |
| CAPE CORAL              | 112.664(1)(a)                  | 6.85%                | 482,090,026              | 368,277,285                | 113,812,741                  | 22.44  | 23,795,677                       | 37.50                              |
| General                 | 112.664(1)(b)                  | 4.85%                | 616,022,799              | 368,277,285                | 247,745,514                  | 17.15  | 38,961,955                       | 61.60                              |
| 10/1/2022               | Valuation Basis                | 6.85%                | N/A                      | N/A                        | N/A                          | 22.44  | 23,795,677                       | 37.50                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| CAPE CORAL   | 112.664(1)(a)                          | 7.00%                    | 282,502,863                  | 218,081,851                        | 64,421,012                           | 22.12  | 14,624,876                               | 58.80                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 363,778,135                  | 218,081,851                        | 145,696,284                          | 17.28  | 24,271,603                               | 97.50                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 22.12  | 14,624,876                               | 58.80                                      |
| CASSELBERRY  | 112.664(1)(a)                          | 7.25%                    | 38,280,295                   | 33,208,906                         | 5,071,389                            | 99.99  | 1,821,731                                | 33.10                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.25%                    | 52,521,690                   | 33,208,906                         | 19,312,784                           | 25.98  | 3,645,956                                | 66.10                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 1,821,731                                | 33.10                                      |
| 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%                    | 1,517,157                    | 2,912,716                          | -1,395,559                           | 99.99  | 0  | 0.00                                       |
| Fire   | 112.664(1)(b)                          | 0.50%                    | 1,695,740                    | 2,912,716                          | -1,216,976                           | 99.99  | 0  | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 2.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 0  | 0.00                                       |
| CLEARWATER   | 112.664(1)(a)                          | 6.50%                    | 1,055,835,834                | 1,325,814,385                      | -269,978,551                         | 99.99  | 20,005,664                               | 21.27                                      |
| General Police And Fire                                | 112.664(1)(b)                          | 4.50%                    | 1,350,592,039                | 1,325,814,385                      | 24,777,654                           | 99.99  | 39,556,102                               | 42.05                                      |
| 1/1/2022   | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 20,005,664                               | 21.27                                      |
| CLERMONT   | 112.664(1)(a)                          | 7.00%                    | 28,474,955                   | 25,996,314                         | 2,478,641                            | 20.14  | 2,656,399                                | 41.61                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 37,447,515                   | 25,996,314                         | 11,451,201                           | 16.78  | 5,131,953                                | 80.38                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 20.14  | 2,777,579                                | 43.50                                      |
| 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 - 9/30/2023**

| City or District<br>TYP SYS<br>Valuation Date | Florida<br>Statute<br>Chapter | Discount<br>Rate | Pension<br>Liability | Total<br>Market<br>Assets | Net<br>Pension<br>Liability | Years Assets<br>Sustain<br>Benefit Payments | Total<br>Dollar<br>Contribution | Total<br>% of Pay<br>Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---|---------------------------------|-----------------------------------|
| CLEWISTON                                     | 112.664(1)(a)                 | 7.00%            | 746,395              | 117,956                   | 628,439                     | 5.54  | 149,781                         | 60.27                             |
| Fire  | 112.664(1)(b)                 | 5.00%            | 1,000,288            | 117,956                   | 882,332                     | 5.34  | 199,971                         | 80.46                             |
| 10/1/2022                                     | Valuation Basis               | 7.00%            | N/A                  | N/A                       | N/A                         | 5.54  | 149,782                         | 60.27                             |
| CLEWISTON                                     | 112.664(1)(a)                 | 6.50%            | 14,013,656           | 15,504,543                | -1,490,887                  | 83.00                                       | 12,847                          | 0.00                              |
| General                                       | 112.664(1)(b)                 | 4.50%            | 17,968,902           | 15,504,543                | 2,464,359                   | 27.67                                       | 254,778                         | 0.00                              |
| 10/1/2021                                     | Valuation Basis               | 6.50%            | N/A                  | N/A                       | N/A                         | 83.00                                       | 12,847                          | 0.00                              |
| COCOA   | 112.664(1)(a)                 | 7.15%            | 33,410,725           | 22,813,551                | 10,597,174                  | 17.69                                       | 1,676,982                       | 70.80                             |
| Fire  | 112.664(1)(b)                 | 5.15%            | 42,637,078           | 22,813,551                | 19,823,527                  | 14.58                                       | 2,610,328                       | 110.20                            |
| 10/1/2022                                     | Valuation Basis               | 7.15%            | N/A                  | N/A                       | N/A                         | 17.69                                       | 1,676,982                       | 70.80                             |
| COCOA   | 112.664(1)(a)                 | 6.70%            | 14,557,568           | 12,883,724                | 1,673,844                   | 20.99                                       | 65,194                          | 999.99                            |
| General                                       | 112.664(1)(b)                 | 4.70%            | 17,705,142           | 12,883,724                | 4,821,418                   | 15.75                                       | 251,947                         | 999.99                            |
| 10/1/2022                                     | Valuation Basis               | 6.70%            | N/A                  | N/A                       | N/A                         | 20.99                                       | 65,194                          | 999.99                            |
| COCOA   | 112.664(1)(a)                 | 7.25%            | 39,522,586           | 32,678,715                | 6,843,871                   | 25.40                                       | 1,200,808                       | 33.38                             |
| Police  | 112.664(1)(b)                 | 5.25%            | 51,136,659           | 32,678,715                | 18,457,944                  | 18.53                                       | 2,357,849                       | 65.55                             |
| 10/1/2022                                     | Valuation Basis               | 7.25%            | N/A                  | N/A                       | N/A                         | 25.40                                       | 1,200,808                       | 33.38                             |
| COCOA BEACH                                   | 112.664(1)(a)                 | 7.40%            | 19,829,946           | 15,632,670                | 4,197,276                   | 20.21                                       | 782,159                         | 37.77                             |
| Fire  | 112.664(1)(b)                 | 5.40%            | 24,628,610           | 15,632,670                | 8,995,940                   | 15.50                                       | 1,299,736                       | 62.77                             |
| 10/1/2022                                     | Valuation Basis               | 7.40%            | N/A                  | N/A                       | N/A                         | 20.21                                       | 782,159                         | 37.77                             |
| COCOA BEACH                                   | 112.664(1)(a)                 | 7.25%            | 31,753,038           | 27,323,538                | 4,429,500                   | 23.71                                       | 964,618                         | 14.19                             |
| General                                       | 112.664(1)(b)                 | 5.25%            | 39,058,074           | 27,323,538                | 11,734,536                  | 16.84                                       | 1,855,393                       | 27.30                             |
| 10/1/2022                                     | Valuation Basis               | 7.25%            | N/A                  | N/A                       | N/A                         | 23.71                                       | 964,618                         | 14.19                             |
| COCOA BEACH                                   | 112.664(1)(a)                 | 7.40%            | 21,288,851           | 15,659,800                | 5,629,051                   | 18.26                                       | 838,878                         | 36.16                             |
| Police  | 112.664(1)(b)                 | 5.40%            | 26,662,257           | 15,659,800                | 11,002,457                  | 14.54                                       | 1,351,163                       | 58.25                             |
| 10/1/2022                                     | Valuation Basis               | 7.40%            | N/A                  | N/A                       | N/A                         | 18.26                                       | 838,878                         | 36.16                             |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| COOPER CITY  | 112.664(1)(a)                          | 6.25%                    | 27,424,932                   | 22,454,553                         | 4,970,379                            | 17.25  | 662,942                                  | 0.00                                       |
| Fire   | 112.664(1)(b)                          | 4.25%                    | 33,472,768                   | 22,454,553                         | 11,018,215                           | 14.00  | 1,412,447                                | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 6.25%                    | N/A                          | N/A                                | N/A                                  | 17.25  | 662,942                                  | 0.00                                       |
| COOPER CITY  | 112.664(1)(a)                          | 6.50%                    | 43,505,951                   | 39,364,114                         | 4,141,837                            | 27.33  | 616,471                                  | 28.45                                      |
| General  | 112.664(1)(b)                          | 4.50%                    | 53,266,972                   | 39,364,114                         | 13,902,858                           | 18.08  | 2,078,307                                | 95.91                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 27.33  | 616,471                                  | 28.45                                      |
| COOPER CITY  | 112.664(1)(a)                          | 6.00%                    | 38,100,532                   | 33,918,737                         | 4,181,795                            | 22.00  | 642,775                                  | 383.84                                     |
| Police   | 112.664(1)(b)                          | 4.00%                    | 45,032,126                   | 33,918,737                         | 11,113,389                           | 16.17  | 2,221,936                                | 999.99                                     |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 22.00  | 642,775                                  | 383.84                                     |
| 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)                          | 7.20%                    | 612,208,668                  | 401,673,676                        | 210,534,992                          | 12.33  | 26,081,581                               | 57.99                                      |
| General Police And Fire                                | 112.664(1)(b)                          | 5.20%                    | 744,709,947                  | 401,673,676                        | 343,036,271                          | 10.67  | 38,031,508                               | 84.56                                      |
| 10/1/2022  | Valuation Basis                        | 7.20%                    | N/A                          | N/A                                | N/A                                  | 12.33  | 26,081,581                               | 57.99                                      |
| CORAL SPRINGS  | 112.664(1)(a)                          | 7.25%                    | 138,942,946                  | 143,104,577                        | -4,161,631                           | 99.99  | 4,114,988                                | 27.40                                      |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 176,652,517                  | 143,104,577                        | 33,547,940                           | 28.32  | 7,971,729                                | 53.10                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 4,114,988                                | 27.40                                      |
| CORAL SPRINGS  | 112.664(1)(a)                          | 5.50%                    | 9,441,248                    | 7,598,742                          | 1,842,506                            | 13.58  | 581,357                                  | 0.00                                       |
| General  | 112.664(1)(b)                          | 3.50%                    | 11,297,222                   | 7,598,742                          | 3,698,480                            | 11.33  | 1,004,195                                | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 5.50%                    | N/A                          | N/A                                | N/A                                  | 13.58  | 581,357                                  | 0.00                                       |
| CORAL SPRINGS  | 112.664(1)(a)                          | 7.00%                    | 361,403,582                  | 278,745,844                        | 82,657,738                           | 21.05  | 13,428,878                               | 68.50                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 460,721,596                  | 278,745,844                        | 181,975,752                          | 16.52  | 23,391,384                               | 119.30                                     |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 21.05  | 13,428,878                               | 68.50                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| 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                                      |
| CRESCENT CITY  | 112.664(1)(a)                          | 7.00%                    | 971,348                      | 1,125,599                          | -154,251                             | 99.99  | 42,577                                   | 19.10                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 1,237,604                    | 1,125,599                          | 112,005                              | 99.99  | 78,379                                   | 35.20                                      |
| 10/1/2020  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 42,577                                   | 19.10                                      |
| CRESTVIEW  | 112.664(1)(a)                          | 7.00%                    | 26,027,030                   | 20,856,762                         | 5,170,268                            | 33.54  | 1,294,726                                | 20.50                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 33,605,754                   | 20,856,762                         | 12,748,992                           | 20.39  | 2,118,438                                | 33.60                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 33.54  | 1,294,726                                | 20.50                                      |
| CRESTVIEW  | 112.664(1)(a)                          | 7.00%                    | 29,627,739                   | 23,775,092                         | 5,852,647                            | 99.99  | 1,350,542                                | 26.60                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.00%                    | 38,570,908                   | 23,775,092                         | 14,795,816                           | 23.33  | 2,331,976                                | 45.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 1,350,542                                | 26.60                                      |
| DADE CITY  | 112.664(1)(a)                          | 7.00%                    | 7,329,096                    | 5,541,113                          | 1,787,983                            | 14.73  | 226,528                                  | 211.30                                     |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 8,881,513                    | 5,541,113                          | 3,340,400                            | 12.30  | 335,448                                  | 312.70                                     |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 14.73  | 226,528                                  | 211.30                                     |
| DADE CITY  | 112.664(1)(a)                          | 7.00%                    | 12,317,801                   | 10,657,017                         | 1,660,784                            | 31.65  | 407,188                                  | 31.50                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 15,818,456                   | 10,657,017                         | 5,161,439                            | 20.38  | 854,665                                  | 66.10                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 31.65  | 407,188                                  | 31.50                                      |
| DANIA BEACH  | 112.664(1)(a)                          | 6.40%                    | 29,081,816                   | 25,440,666                         | 3,641,150                            | 19.92  | 493,055                                  | 58.62                                      |
| General  | 112.664(1)(b)                          | 4.40%                    | 35,282,650                   | 25,440,666                         | 9,841,984                            | 15.25  | 1,414,721                                | 168.21                                     |
| 10/1/2022  | Valuation Basis                        | 6.40%                    | N/A                          | N/A                                | N/A                                  | 19.92  | 493,055                                  | 58.62                                      |
| DANIA BEACH [PF]                                       | 112.664(1)(a)                          | 5.75%                    | 89,939,142                   | 74,818,018                         | 15,121,124                           | 19.75  | 1,134,892                                | 131.17                                     |
| Fire   | 112.664(1)(b)                          | 3.75%                    | 112,204,425                  | 74,818,018                         | 37,386,407                           | 15.33  | 4,010,150                                | 463.48                                     |
| 10/1/2022  | Valuation Basis                        | 5.75%                    | N/A                          | N/A                                | N/A                                  | 19.75  | 1,134,892                                | 131.17                                     |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| DANIA BEACH [PF]                                       | 112.664(1)(a)                          | 5.75%                    | 89,939,142                   | 74,818,018                         | 15,121,124                           | 19.75  | 1,134,892                                | 131.17                                     |
| Police   | 112.664(1)(b)                          | 3.75%                    | 112,204,425                  | 74,818,018                         | 37,386,407                           | 15.33  | 4,010,150                                | 463.48                                     |
| 10/1/2022  | Valuation Basis                        | 5.75%                    | N/A                          | N/A                                | N/A                                  | 19.75  | 1,134,892                                | 131.17                                     |
| DAVENPORT  | 112.664(1)(a)                          | 7.50%                    | 1,391,499                    | 1,271,250                          | 120,249                              | 99.99  | 333,071                                  | 21.60                                      |
| General  | 112.664(1)(b)                          | 5.50%                    | 1,936,192                    | 1,271,250                          | 664,942                              | 99.99  | 508,494                                  | 32.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 333,071                                  | 21.60                                      |
| DAVENPORT  | 112.664(1)(a)                          | 7.50%                    | 1,391,499                    | 1,271,250                          | 120,249                              | 99.99  | 333,071                                  | 21.60                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.50%                    | 1,936,192                    | 1,271,250                          | 664,942                              | 99.99  | 508,494                                  | 32.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 333,071                                  | 21.60                                      |
| DAVIE  | 112.664(1)(a)                          | 7.05%                    | 181,575,104                  | 148,215,504                        | 33,359,600                           | 24.87  | 8,445,824                                | 50.04                                      |
| Fire   | 112.664(1)(b)                          | 5.05%                    | 226,410,526                  | 148,215,504                        | 78,195,022                           | 17.90  | 14,425,544                               | 85.46                                      |
| 10/1/2022  | Valuation Basis                        | 7.05%                    | N/A                          | N/A                                | N/A                                  | 24.87  | 8,445,824                                | 50.04                                      |
| DAVIE  | 112.664(1)(a)                          | 6.95%                    | 251,439,810                  | 190,441,264                        | 60,998,546                           | 18.58  | 10,293,873                               | 66.52                                      |
| Police   | 112.664(1)(b)                          | 4.95%                    | 318,805,824                  | 190,441,264                        | 128,364,560                          | 15.02  | 17,902,089                               | 115.68                                     |
| 10/1/2022  | Valuation Basis                        | 6.95%                    | N/A                          | N/A                                | N/A                                  | 18.58  | 10,293,873                               | 66.52                                      |
| DAVIE - GENERAL & MGMT                                 | 112.664(1)(a)                          | 7.00%                    | 100,167,455                  | 92,006,905                         | 8,160,550                            | 26.53  | 3,345,094                                | 14.78                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 133,023,724                  | 92,006,905                         | 41,016,819                           | 20.52  | 9,289,313                                | 41.05                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 26.53  | 3,345,093                                | 14.78                                      |
| DAYTONA BEACH  | 112.664(1)(a)                          | 7.50%                    | 282,930,856                  | 193,657,634                        | 89,273,222                           | 14.56  | 12,384,614                               | 63.00                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.50%                    | 352,239,883                  | 193,657,634                        | 158,582,249                          | 12.31  | 18,560,932                               | 94.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 14.56  | 12,384,614                               | 63.00                                      |
| DEERFIELD BEACH  | 112.664(1)(a)                          | 7.25%                    | 178,960,147                  | 134,183,987                        | 44,776,160                           | 13.46  | 8,218,208                                | 100.79                                     |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 220,067,754                  | 134,183,987                        | 85,883,767                           | 11.26  | 13,424,151                               | 164.64                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 13.46  | 8,218,208                                | 100.79                                     |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| DEERFIELD BEACH         | 112.664(1)(a)                  | 6.00%                | 52,327,722               | 47,016,589                 | 5,311,133                    | 19.08  | 866,104                          | 835.64                             |
| General                 | 112.664(1)(b)                  | 4.00%                | 61,754,631               | 47,016,589                 | 14,738,042                   | 14.33  | 2,197,008                        | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 19.08  | 866,104                          | 835.64                             |
| DEERFIELD BEACH         | 112.664(1)(a)                  | 6.50%                | 63,944,075               | 41,030,064                 | 22,914,011                   | 12.38  | 2,525,254                        | 999.99                             |
| Police                  | 112.664(1)(b)                  | 4.50%                | 79,424,393               | 41,030,064                 | 38,394,329                   | 10.79  | 3,231,474                        | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 12.38  | 2,525,254                        | 999.99                             |
| DELAND                  | 112.664(1)(a)                  | 7.00%                | 29,969,780               | 21,942,479                 | 8,027,301                    | 28.17  | 2,508,541                        | 61.10                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 38,962,966               | 21,942,479                 | 17,020,487                   | 19.92  | 3,927,587                        | 95.70                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 28.17  | 2,508,541                        | 61.10                              |
| DELAND                  | 112.664(1)(a)                  | 7.00%                | 34,174,824               | 26,059,705                 | 8,115,119                    | 13.33  | 900,899                          | 91.43                              |
| General                 | 112.664(1)(b)                  | 5.00%                | 41,173,088               | 26,059,705                 | 15,113,383                   | 11.42  | 1,876,164                        | 190.40                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 13.33  | 900,899                          | 91.43                              |
| DELAND                  | 112.664(1)(a)                  | 7.50%                | 40,123,414               | 29,759,099                 | 10,364,315                   | 20.58  | 1,991,635                        | 42.01                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 51,090,557               | 29,759,099                 | 21,331,458                   | 16.08  | 3,371,846                        | 71.12                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 20.58  | 1,991,635                        | 42.01                              |
| DELRAY BEACH            | 112.664(1)(a)                  | 6.63%                | 212,308,976              | 141,116,274                | 71,192,702                   | 17.42  | 11,538,227                       | 82.91                              |
| Fire                    | 112.664(1)(b)                  | 4.63%                | 264,172,673              | 141,116,274                | 123,056,399                  | 14.33  | 18,190,555                       | 130.71                             |
| 10/1/2022               | Valuation Basis                | 6.63%                | N/A                      | N/A                        | N/A                          | 17.42  | 11,538,227                       | 82.91                              |
| DELRAY BEACH            | 112.664(1)(a)                  | 6.75%                | 153,228,056              | 143,851,697                | 9,376,359                    | 99.99  | 3,705,793                        | 14.99                              |
| General                 | 112.664(1)(b)                  | 4.75%                | 192,283,513              | 143,851,697                | 48,431,816                   | 23.08  | 8,310,223                        | 33.62                              |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 3,705,793                        | 14.99                              |
| DELRAY BEACH            | 112.664(1)(a)                  | 6.75%                | 191,871,129              | 119,625,435                | 72,245,694                   | 14.50  | 10,333,892                       | 75.44                              |
| Police                  | 112.664(1)(b)                  | 4.75%                | 243,406,722              | 119,625,435                | 123,781,287                  | 12.42  | 15,829,409                       | 115.56                             |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 14.50  | 10,333,892                       | 75.44                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b>                     | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| DELTONA  | 112.664(1)(a)  | 7.50%                    | 49,700,351                   | 36,237,757                         | 13,462,594                           | 22.61  | 2,433,504                                | 48.40                                      |
| Fire   | 112.664(1)(b)  | 5.50%                    | 64,578,572                   | 36,237,757                         | 28,340,815                           | 17.37  | 4,180,017                                | 83.20                                      |
| 10/1/2022  | Valuation Basis  | 7.50%                    | N/A                          | N/A                                | N/A                                  | 22.61  | 2,433,504                                | 48.40                                      |
| DESTIN FCD   | 112.664(1)(a)  | 7.40%                    | 33,203,658                   | 26,017,472                         | 7,186,186                            | 19.60  | 1,087,088                                | 50.20                                      |
| Fire   | 112.664(1)(b)  | 5.40%                    | 42,082,478                   | 26,017,472                         | 16,065,006                           | 15.56  | 1,925,483                                | 89.00                                      |
| 10/1/2022  | Valuation Basis  | 7.40%                    | N/A                          | N/A                                | N/A                                  | 19.60  | 1,087,088                                | 50.20                                      |
| DORAL - Elected<br>General                             | 112.664(1)(a) Not submitted<br>112.664(1)(b) Not Submitted |                          |                              |                                    |                                      |  |  |  |
| 10/1/2021  | Valuation Basis  |                          | N/A                          | N/A                                | N/A                                  |  |  |  |
| DUNEDIN  | 112.664(1)(a)  | 7.25%                    | 37,529,297                   | 31,388,683                         | 6,140,614                            | 23.12  | 1,245,303                                | 34.70                                      |
| Fire   | 112.664(1)(b)  | 5.25%                    | 46,569,241                   | 31,388,683                         | 15,180,558                           | 16.89  | 2,302,498                                | 64.10                                      |
| 10/1/2022  | Valuation Basis  | 7.25%                    | N/A                          | N/A                                | N/A                                  | 23.12  | 1,245,303                                | 34.70                                      |
| DUNNELLON  | 112.664(1)(a)  | 7.00%                    | 1,519,994                    | 3,170,811                          | -1,650,817                           | 99.99  | 4,928                                    | 1.00                                       |
| Police And Fire  | 112.664(1)(b)  | 5.00%                    | 1,976,279                    | 3,170,811                          | -1,194,532                           | 39.51  | 40,381                                   | 8.20                                       |
| 10/1/2022  | Valuation Basis  | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 4,928                                    | 1.00                                       |
| EAST LAKE TARPON FCD                                   | 112.664(1)(a)  | 7.25%                    | 27,153,886                   | 19,196,335                         | 7,957,551                            | 19.95  | 1,324,282                                | 42.90                                      |
| Fire   | 112.664(1)(b)  | 5.25%                    | 34,238,631                   | 19,196,335                         | 15,042,296                           | 15.75  | 2,116,102                                | 68.60                                      |
| 10/1/2022  | Valuation Basis  | 7.25%                    | N/A                          | N/A                                | N/A                                  | 19.95  | 1,324,282                                | 42.90                                      |
| EAST NICEVILLE FCD                                     | 112.664(1)(a)  | 7.00%                    | 2,101,101                    | 1,465,207                          | 635,894                              | 40.68  | 236,241                                  | 33.90                                      |
| Fire   | 112.664(1)(b)  | 5.00%                    | 2,870,563                    | 1,465,207                          | 1,405,356                            | 23.30  | 367,653                                  | 52.70                                      |
| 10/1/2022  | Valuation Basis  | 7.00%                    | N/A                          | N/A                                | N/A                                  | 40.68  | 236,241                                  | 33.90                                      |
| EATONVILLE   | 112.664(1)(a)  | 6.50%                    | 1,847,655                    | 2,353,570                          | -505,915                             | 99.99  | 47,339                                   | 7.67                                       |
| Police   | 112.664(1)(b)  | 4.50%                    | 2,406,193                    | 2,353,570                          | 52,623                               | 99.99  | 145,392                                  | 23.56                                      |
| 10/1/2021  | Valuation Basis  | 6.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 47,339                                   | 7.67                                       |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>  | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|--------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>           |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>    |                                |                      |                          |                            |                              |  |                                  |                                    |
| EDGEWATER                | 112.664(1)(a)                  | 7.00%                | 18,115,823               | 17,059,245                 | 1,056,578                    | 99.99  | 507,626                          | 29.20                              |
| Fire                     | 112.664(1)(b)                  | 5.00%                | 22,705,714               | 17,059,245                 | 5,646,469                    | 22.75  | 1,010,546                        | 58.20                              |
| 10/1/2022                | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 507,626                          | 29.20                              |
| EDGEWATER                | 112.664(1)(a)                  | 6.25%                | 18,784,888               | 11,233,197                 | 7,551,691                    | 9.77   | 780,410                          | 653.70                             |
| General                  | 112.664(1)(b)                  | 4.25%                | 22,803,631               | 11,233,197                 | 11,570,434                   | 8.77   | 968,672                          | 811.40                             |
| 10/1/2022                | Valuation Basis                | 6.25%                | N/A                      | N/A                        | N/A                          | 9.77   | 780,410                          | 653.70                             |
| EDGEWATER                | 112.664(1)(a)                  | 7.40%                | 17,088,102               | 12,427,210                 | 4,660,892                    | 17.13  | 998,085                          | 51.80                              |
| Police                   | 112.664(1)(b)                  | 5.40%                | 21,165,081               | 12,427,210                 | 8,737,871                    | 13.94  | 1,451,451                        | 75.20                              |
| 10/1/2022                | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 17.13  | 998,085                          | 51.80                              |
| ENGLEWOOD AREA FCD       | 112.664(1)(a)                  | 7.30%                | 46,412,574               | 40,576,888                 | 5,835,686                    | 26.80  | 1,834,734                        | 48.80                              |
| Fire                     | 112.664(1)(b)                  | 5.30%                | 59,418,440               | 40,576,888                 | 18,841,552                   | 19.11  | 3,390,109                        | 90.20                              |
| 10/1/2022                | Valuation Basis                | 7.30%                | N/A                      | N/A                        | N/A                          | 26.80  | 1,834,734                        | 48.80                              |
| ENGLEWOOD WATER DISTRICT | 112.664(1)(a)                  | 7.00%                | 579,077                  | 695,538                    | -116,461                     | 99.99  | 0                                | 0.00                               |
| General                  | 112.664(1)(b)                  | 5.00%                | 653,796                  | 695,538                    | -41,742                      | 19.84  | 0                                | 0.00                               |
| 10/1/2022                | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 0                                | 0.00                               |
| ESTERO FCD               | 112.664(1)(a)                  | 7.00%                | 37,269,131               | 35,462,806                 | 1,806,325                    | 27.40  | 1,452,876                        | 28.77                              |
| Fire                     | 112.664(1)(b)                  | 5.00%                | 49,243,958               | 35,462,806                 | 13,781,152                   | 20.36  | 3,705,271                        | 68.28                              |
| 10/1/2022                | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 26.31  | 1,104,550                        | 20.36                              |
| EUSTIS                   | 112.664(1)(a)                  | 7.55%                | 15,060,051               | 11,211,633                 | 3,848,418                    | 28.86  | 827,088                          | 46.00                              |
| Fire                     | 112.664(1)(b)                  | 5.55%                | 19,466,583               | 11,211,633                 | 8,254,950                    | 19.73  | 1,299,253                        | 72.10                              |
| 10/1/2022                | Valuation Basis                | 7.55%                | N/A                      | N/A                        | N/A                          | 28.86  | 827,088                          | 46.00                              |
| EUSTIS                   | 112.664(1)(a)                  | 6.90%                | 31,743,511               | 21,186,388                 | 10,557,123                   | 17.67  | 1,489,761                        | 61.75                              |
| Police                   | 112.664(1)(b)                  | 4.90%                | 41,715,684               | 21,186,388                 | 20,529,296                   | 14.67  | 2,556,358                        | 105.96                             |
| 10/1/2022                | Valuation Basis                | 6.90%                | N/A                      | N/A                        | N/A                          | 17.67  | 1,489,761                        | 61.75                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| FERNANDINA BEACH        | 112.664(1)(a)                  | 7.25%                | 35,522,383               | 25,122,769                 | 10,399,614                   | 17.55  | 2,291,860                        | 27.92                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 44,600,081               | 25,122,769                 | 19,477,312                   | 14.31  | 3,375,147                        | 41.12                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 17.55  | 2,291,860                        | 27.92                              |
| FERNANDINA BEACH        | 112.664(1)(a)                  | 7.50%                | 40,822,443               | 28,474,569                 | 12,347,874                   | 16.92  | 2,121,723                        | 45.34                              |
| Police And Fire         | 112.664(1)(b)                  | 5.50%                | 50,607,473               | 28,474,569                 | 22,132,904                   | 13.85  | 3,232,432                        | 69.09                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 16.92  | 2,121,723                        | 45.34                              |
| FLAGLER BEACH           | 112.664(1)(a)                  | 7.00%                | 2,203,276                | 2,250,560                  | -47,284                      | 99.99  | 156,115                          | 25.40                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 2,960,665                | 2,250,560                  | 710,105                      | 44.34  | 232,659                          | 37.80                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 156,115                          | 25.40                              |
| FLAGLER BEACH           | 112.664(1)(a)                  | 7.00%                | 6,298,451                | 4,561,214                  | 1,737,237                    | 20.89  | 415,842                          | 46.30                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 8,077,177                | 4,561,214                  | 3,515,963                    | 16.34  | 626,053                          | 69.80                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 20.89  | 415,842                          | 46.30                              |
| FLORIDA CITY            | 112.664(1)(a)                  | 6.08%                | 2,781,004                | 3,108,943                  | -327,939                     | 99.99  | 0                                | 0.00                               |
| Police                  | 112.664(1)(b)                  | 4.08%                | 3,511,113                | 3,108,943                  | 402,170                      | 26.44  | 71,920                           | 0.00                               |
| 10/1/2022               | Valuation Basis                | 6.08%                | N/A                      | N/A                        | N/A                          | 99.99  | 0                                | 0.00                               |
| FLORIDA CITY - ELECTED  | 112.664(1)(a)                  | 6.75%                | 3,081,478                | 4,466,659                  | -1,385,181                   | 99.99  | 78,886                           | 25.60                              |
| General                 | 112.664(1)(b)                  | 4.75%                | 3,636,551                | 4,466,659                  | -830,108                     | 99.99  | 119,105                          | 38.66                              |
| 10/1/2020               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 78,886                           | 25.60                              |
| FORT LAUDERDALE         | 112.664(1)(a)                  | 6.75%                | 736,657,409              | 667,927,881                | 68,729,528                   | 28.58  | 8,992,842                        | 28.00                              |
| General                 | 112.664(1)(b)                  | 4.75%                | 909,521,996              | 667,927,881                | 241,594,115                  | 18.50  | 26,164,683                       | 81.45                              |
| 9/30/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 28.58  | 8,992,842                        | 28.00                              |
| FORT LAUDERDALE         | 112.664(1)(a)                  | 7.20%                | 1,224,030,102            | 1,016,931,277              | 207,098,825                  | 24.32  | 34,482,075                       | 43.10                              |
| Police And Fire         | 112.664(1)(b)                  | 5.20%                | 1,514,025,765            | 1,016,931,277              | 497,094,488                  | 17.61  | 63,423,353                       | 79.30                              |
| 10/1/2022               | Valuation Basis                | 7.20%                | N/A                      | N/A                        | N/A                          | 24.32  | 34,482,075                       | 43.10                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| FORT MEADE   | 112.664(1)(a)                          | 6.75%                    | 418,596                      | 367,075                            | 51,521                               | 33.28  | 25,684                                   | 31.90                                      |
| Fire   | 112.664(1)(b)                          | 4.75%                    | 515,064                      | 367,075                            | 147,989                              | 18.74  | 36,583                                   | 45.50                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 33.28  | 25,684                                   | 31.90                                      |
| FORT MEADE   | 112.664(1)(a)                          | 6.75%                    | 6,119,382                    | 5,068,596                          | 1,050,786                            | 23.28  | 301,995                                  | 12.80                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 7,514,134                    | 5,068,596                          | 2,445,538                            | 16.75  | 482,108                                  | 20.50                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 23.28  | 301,995                                  | 12.80                                      |
| FORT MEADE   | 112.664(1)(a)                          | 6.75%                    | 930,431                      | 1,104,913                          | -174,482                             | 99.99  | 17,876                                   | 999.99                                     |
| Police   | 112.664(1)(b)                          | 4.75%                    | 1,118,129                    | 1,104,913                          | 13,216                               | 29.61  | 17,703                                   | 999.99                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 17,876                                   | 999.99                                     |
| FORT MYERS   | 112.664(1)(a)                          | 7.50%                    | 170,620,669                  | 114,758,915                        | 55,861,754                           | 18.69  | 8,584,149                                | 77.40                                      |
| Fire   | 112.664(1)(b)                          | 5.50%                    | 220,616,278                  | 114,758,915                        | 105,857,363                          | 15.24  | 13,219,143                               | 119.30                                     |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 18.69  | 8,584,149                                | 77.40                                      |
| FORT MYERS   | 112.664(1)(a)                          | 7.25%                    | 205,611,951                  | 145,224,351                        | 60,387,600                           | 15.29  | 8,818,774                                | 30.90                                      |
| General  | 112.664(1)(b)                          | 5.25%                    | 254,202,955                  | 145,224,351                        | 108,978,604                          | 12.74  | 13,098,552                               | 46.00                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 15.29  | 8,818,774                                | 30.90                                      |
| FORT MYERS   | 112.664(1)(a)                          | 7.50%                    | 237,947,662                  | 159,995,576                        | 77,952,086                           | 17.55  | 12,607,639                               | 65.30                                      |
| Police   | 112.664(1)(b)                          | 5.50%                    | 308,165,054                  | 159,995,576                        | 148,169,478                          | 14.47  | 19,523,657                               | 101.10                                     |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 17.55  | 12,607,639                               | 65.30                                      |
| FORT PIERCE  | 112.664(1)(a)                          | 7.25%                    | 265,776,167                  | 198,590,004                        | 67,186,163                           | 18.33  | 9,172,258                                | 24.73                                      |
| General And Police                                     | 112.664(1)(b)                          | 5.25%                    | 334,883,349                  | 198,590,004                        | 136,293,345                          | 14.58  | 16,218,535                               | 43.73                                      |
| 9/30/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 18.42  | 9,043,107                                | 24.38                                      |
| FORT PIERCE SUPP                                       | 112.664(1)(a)                          | 6.75%                    | 20,027,118                   | 17,067,108                         | 2,960,010                            | 24.67  | 874,845                                  | 10.43                                      |
| Police   | 112.664(1)(b)                          | 4.75%                    | 25,375,224                   | 17,067,108                         | 8,308,116                            | 18.17  | 1,451,925                                | 17.31                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 24.67  | 874,845                                  | 10.43                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| FORT WALTON BEACH                                      | 112.664(1)(a)                          | 7.00%                    | 34,174,769                   | 20,444,346                         | 13,730,423                           | 15.31  | 1,894,316                                | 60.80                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 44,570,009                   | 20,444,346                         | 24,125,663                           | 12.91  | 2,825,167                                | 90.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 15.31  | 1,894,316                                | 60.80                                      |
| FORT WALTON BEACH                                      | 112.664(1)(a)                          | 7.00%                    | 54,184,197                   | 48,494,891                         | 5,689,306                            | 27.19  | 346,171                                  | 16.70                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 66,314,537                   | 48,494,891                         | 17,819,646                           | 17.99  | 1,183,624                                | 58.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 27.19  | 346,171                                  | 16.70                                      |
| FORT WALTON BEACH                                      | 112.664(1)(a)                          | 7.00%                    | 32,848,747                   | 23,654,692                         | 9,194,055                            | 19.42  | 1,515,865                                | 47.20                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 41,765,764                   | 23,654,692                         | 18,111,072                           | 15.38  | 2,702,908                                | 84.10                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 19.42  | 1,515,865                                | 47.20                                      |
| FROSTPROOF   | 112.664(1)(a)                          | 7.00%                    | 1,497,773                    | 1,626,110                          | -128,337                             | 29.04  | 70,118                                   | 15.12                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 2,030,153                    | 1,626,110                          | 404,043                              | 22.29  | 165,575                                  | 35.70                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 29.04  | 71,525                                   | 15.42                                      |
| FROSTPROOF   | 112.664(1)(a)                          | 6.50%                    | 5,310,764                    | 3,966,196                          | 1,344,568                            | 18.31  | 104,531                                  | 999.99                                     |
| Police   | 112.664(1)(b)                          | 4.50%                    | 6,902,235                    | 3,966,196                          | 2,936,039                            | 14.89  | 194,271                                  | 999.99                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 18.31  | 104,531                                  | 999.99                                     |
| 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)                          | 7.75%                    | 325,278,628                  | 277,850,564                        | 47,428,064                           | 25.56  | 5,483,833                                | 19.30                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.75%                    | 410,055,217                  | 277,850,564                        | 132,204,653                          | 18.16  | 13,438,755                               | 47.29                                      |
| 10/1/2022  | Valuation Basis                        | 7.75%                    | N/A                          | N/A                                | N/A                                  | 25.56  | 5,483,833                                | 19.30                                      |
| GOLDEN BEACH   | 112.664(1)(a)                          | 6.64%                    | 17,567,543                   | 12,692,777                         | 4,874,766                            | 14.22  | 1,382,906                                | 50.63                                      |
| General And Police                                     | 112.664(1)(b)                          | 4.64%                    | 22,481,573                   | 12,692,777                         | 9,788,796                            | 12.32  | 2,211,805                                | 80.97                                      |
| 10/1/2022  | Valuation Basis                        | 6.64%                    | N/A                          | N/A                                | N/A                                  | 14.64  | 1,062,173                                | 38.89                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| GREATER NAPLES FCD      | 112.664(1)(a)                  | 7.55%                | 48,152,484               | 39,135,508                 | 9,016,976                    | 55.86  | 2,803,444                        | 58.50                              |
| Fire                    | 112.664(1)(b)                  | 5.55%                | 64,071,767               | 39,135,508                 | 24,936,259                   | 24.78  | 5,236,941                        | 109.27                             |
| 10/1/2022               | Valuation Basis                | 7.55%                | N/A                      | N/A                        | N/A                          | 55.86  | 2,803,444                        | 58.50                              |
| GREEN COVE SPRINGS      | 112.664(1)(a)                  | 7.00%                | 6,877,410                | 7,383,547                  | -506,137                     | 25.88  | 411,766                          | 29.87                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 9,478,705                | 7,383,547                  | 2,095,158                    | 21.23  | 909,318                          | 65.97                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 25.14  | 384,532                          | 27.90                              |
| GREENACRES              | 112.664(1)(a)                  | 7.50%                | 26,908,423               | 24,026,091                 | 2,882,332                    | 34.47  | 1,728,601                        | 35.73                              |
| Fire                    | 112.664(1)(b)                  | 5.50%                | 38,840,770               | 24,026,091                 | 14,814,679                   | 26.26  | 3,955,056                        | 81.76                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 30.40  | 1,948,690                        | 40.28                              |
| GREENACRES              | 112.664(1)(a)                  | 7.50%                | 26,855,474               | 25,622,910                 | 1,232,564                    | 99.99  | 1,239,939                        | 47.49                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 38,054,325               | 25,622,910                 | 12,431,415                   | 26.00  | 3,750,732                        | 143.65                             |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 44.78  | 2,047,346                        | 78.41                              |
| GULF BREEZE             | 112.664(1)(a)                  | 7.00%                | 6,239,618                | 6,387,176                  | -147,558                     | 27.74  | 366,398                          | 38.81                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 8,595,466                | 6,387,176                  | 2,208,290                    | 22.49  | 753,296                          | 79.78                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 27.74  | 366,398                          | 38.81                              |
| GULFPORT                | 112.664(1)(a)                  | 7.10%                | 8,284,093                | 5,638,651                  | 2,645,442                    | 23.47  | 406,372                          | 33.40                              |
| Fire                    | 112.664(1)(b)                  | 5.10%                | 10,882,095               | 5,638,651                  | 5,243,444                    | 17.90  | 651,729                          | 53.70                              |
| 10/1/2022               | Valuation Basis                | 7.10%                | N/A                      | N/A                        | N/A                          | 23.47  | 406,372                          | 33.40                              |
| GULFPORT                | 112.664(1)(a)                  | 6.80%                | 18,428,817               | 16,677,480                 | 1,751,337                    | 99.99  | 430,965                          | 9.70                               |
| General                 | 112.664(1)(b)                  | 4.80%                | 23,191,651               | 16,677,480                 | 6,514,171                    | 21.68  | 988,190                          | 22.10                              |
| 10/1/2022               | Valuation Basis                | 6.80%                | N/A                      | N/A                        | N/A                          | 99.99  | 430,965                          | 9.70                               |
| GULFPORT                | 112.664(1)(a)                  | 7.15%                | 14,971,878               | 11,438,457                 | 3,533,421                    | 27.87  | 530,789                          | 25.40                              |
| Police                  | 112.664(1)(b)                  | 5.15%                | 19,338,788               | 11,438,457                 | 7,900,331                    | 18.79  | 926,442                          | 44.20                              |
| 10/1/2022               | Valuation Basis                | 7.15%                | N/A                      | N/A                        | N/A                          | 27.87  | 530,789                          | 25.40                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| HAINES CITY  | 112.664(1)(a)                          | 7.00%                    | 9,883,229                    | 8,032,858                          | 1,850,371                            | 27.77  | 443,619                                  | 23.80                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 12,926,825                   | 8,032,858                          | 4,893,967                            | 19.77  | 725,383                                  | 38.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 27.77  | 443,619                                  | 23.80                                      |
| HAINES CITY  | 112.664(1)(a)                          | 7.25%                    | 23,181,819                   | 15,859,638                         | 7,322,181                            | 17.52  | 1,248,851                                | 18.00                                      |
| General  | 112.664(1)(b)                          | 5.25%                    | 28,923,643                   | 15,859,638                         | 13,064,005                           | 13.94  | 1,943,146                                | 28.00                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 17.52  | 1,248,851                                | 18.00                                      |
| HAINES CITY  | 112.664(1)(a)                          | 7.30%                    | 16,414,730                   | 13,051,246                         | 3,363,484                            | 26.98  | 1,009,178                                | 28.00                                      |
| Police   | 112.664(1)(b)                          | 5.30%                    | 21,098,240                   | 13,051,246                         | 8,046,994                            | 18.92  | 1,563,685                                | 43.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.30%                    | N/A                          | N/A                                | N/A                                  | 26.98  | 1,009,178                                | 28.00                                      |
| HALIFAX HOSPITAL                                       | 112.664(1)(a)                          | 6.75%                    | 365,117,041                  | 288,165,265                        | 76,951,776                           | 16.00  | 25,825,873                               | 111.81                                     |
| General  | 112.664(1)(b)                          | 4.75%                    | 453,575,689                  | 288,165,265                        | 165,410,424                          | 13.00  | 38,118,683                               | 165.03                                     |
| 10/1/2020  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 16.00  | 25,825,873                               | 111.81                                     |
| HALLANDALE BEACH                                       | 112.664(1)(a)                          | 6.50%                    | 76,068,575                   | 56,666,137                         | 19,402,438                           | 85.00  | 1,753,210                                | 41.18                                      |
| General  | 112.664(1)(b)                          | 4.50%                    | 94,394,446                   | 56,666,137                         | 37,728,309                           | 85.00  | 4,983,607                                | 117.06                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 85.00  | 1,753,210                                | 41.18                                      |
| HALLANDALE BEACH                                       | 112.664(1)(a)                          | 7.25%                    | 287,028,030                  | 208,772,717                        | 78,255,313                           | 17.63  | 13,304,650                               | 99.03                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.25%                    | 358,652,454                  | 208,772,717                        | 149,879,737                          | 14.50  | 19,312,211                               | 138.17                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 17.63  | 13,304,650                               | 99.03                                      |
| HALLANDALE BEACH PM                                    | 112.664(1)(a)                          | 6.50%                    | 22,787,152                   | 17,580,327                         | 5,206,825                            | 76.00  | 481,392                                  | 117.23                                     |
| General  | 112.664(1)(b)                          | 4.50%                    | 28,462,035                   | 17,580,327                         | 10,881,708                           | 76.00  | 1,332,703                                | 324.55                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 76.00  | 481,392                                  | 117.23                                     |
| 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                                       |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| 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                                      |
| HIALEAH  | 112.664(1)(a)                          | 7.50%                    | 1,064,656,084                | 684,175,751                        | 380,480,333                          | 13.83  | 38,851,394                               | 69.08                                      |
| General Police And Fire                                | 112.664(1)(b)                          | 5.50%                    | 1,268,882,940                | 684,175,751                        | 584,707,189                          | 11.75  | 54,092,678                               | 96.16                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 13.83  | 38,851,394                               | 69.08                                      |
| HIALEAH - ELECTED                                      | 112.664(1)(a)                          | 6.00%                    | 10,291,860                   | 12,612,617                         | -2,320,757                           | 99.99  | 84,785                                   | 60.94                                      |
| General  | 112.664(1)(b)                          | 4.00%                    | 12,790,069                   | 12,612,617                         | 177,452                              | 29.42  | 107,405                                  | 77.20                                      |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 84,785                                   | 60.94                                      |
| HIALEAH GARDENS  | 112.664(1)(a)                          | 7.25%                    | 21,980,715                   | 19,908,980                         | 2,071,735                            | 99.99  | 698,681                                  | 19.77                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 26,999,609                   | 19,908,980                         | 7,090,629                            | 21.17  | 1,821,447                                | 51.54                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 698,681                                  | 19.77                                      |
| HILLSBOROUGH COUNTY                                    | 112.664(1)(a)                          | 2.25%                    | 19,319,338                   | 8,064,221                          | 11,255,117                           | 5.25   | 1,103,458                                | 0.00                                       |
| Early Retirement Plan                                  | 112.664(1)(b)                          | 0.25%                    | 23,067,646                   | 8,064,221                          | 15,003,425                           | 4.92   | 1,369,362                                | 0.00                                       |
| 7/1/2021   | Valuation Basis                        | 2.25%                    | N/A                          | N/A                                | N/A                                  | 5.25   | 1,103,458                                | 0.00                                       |
| HOLLEY-NAVARRE FCD                                     | 112.664(1)(a)                          | 6.00%                    | 5,927,886                    | 4,888,209                          | 1,039,677                            | 99.99  | 776,313                                  | 43.00                                      |
| Fire   | 112.664(1)(b)                          | 4.00%                    | 8,573,317                    | 4,888,209                          | 3,685,108                            | 40.65  | 1,472,389                                | 81.50                                      |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 776,313                                  | 43.00                                      |
| HOLLY HILL   | 112.664(1)(a)                          | 6.90%                    | 6,863,538                    | 5,200,921                          | 1,662,617                            | 20.74  | 432,414                                  | 54.10                                      |
| Fire   | 112.664(1)(b)                          | 4.90%                    | 8,663,850                    | 5,200,921                          | 3,462,929                            | 16.08  | 633,457                                  | 79.30                                      |
| 10/1/2022  | Valuation Basis                        | 6.90%                    | N/A                          | N/A                                | N/A                                  | 20.74  | 432,414                                  | 54.10                                      |
| HOLLY HILL   | 112.664(1)(a)                          | 6.90%                    | 15,229,414                   | 11,808,699                         | 3,420,715                            | 21.35  | 504,309                                  | 38.30                                      |
| Police   | 112.664(1)(b)                          | 4.90%                    | 19,203,644                   | 11,808,699                         | 7,394,945                            | 16.33  | 851,534                                  | 64.80                                      |
| 10/1/2022  | Valuation Basis                        | 6.90%                    | N/A                          | N/A                                | N/A                                  | 21.35  | 504,309                                  | 38.30                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| HOLLYWOOD  | 112.664(1)(a)                          | 7.50%                    | 489,103,213                  | 271,447,698                        | 217,655,515                          | 9.42   | 28,896,650                               | 119.50                                     |
| Fire   | 112.664(1)(b)                          | 5.50%                    | 587,956,483                  | 271,447,698                        | 316,508,785                          | 8.46   | 36,735,972                               | 151.90                                     |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 9.42   | 28,896,650                               | 119.50                                     |
| HOLLYWOOD  | 112.664(1)(a)                          | 7.00%                    | 622,680,740                  | 385,662,027                        | 237,018,713                          | 12.00  | 30,965,704                               | 73.14                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 780,342,162                  | 385,662,027                        | 394,680,135                          | 10.50  | 39,755,164                               | 93.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 12.00  | 30,965,704                               | 73.14                                      |
| HOLLYWOOD  | 112.664(1)(a)                          | 8.00%                    | 509,599,682                  | 226,124,873                        | 283,474,809                          | 9.17   | 32,417,690                               | 117.39                                     |
| Police   | 112.664(1)(b)                          | 6.00%                    | 634,892,955                  | 226,124,873                        | 408,768,082                          | 8.33   | 44,573,552                               | 161.41                                     |
| 10/1/2022  | Valuation Basis                        | 8.00%                    | N/A                          | N/A                                | N/A                                  | 9.17   | 32,417,690                               | 117.39                                     |
| HOLMES BEACH   | 112.664(1)(a)                          | 7.15%                    | 12,312,428                   | 9,578,943                          | 2,733,485                            | 27.60  | 566,596                                  | 41.80                                      |
| Police   | 112.664(1)(b)                          | 5.15%                    | 16,090,558                   | 9,578,943                          | 6,511,615                            | 19.66  | 1,000,211                                | 73.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.15%                    | N/A                          | N/A                                | N/A                                  | 27.60  | 566,596                                  | 41.80                                      |
| 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)                          | 7.00%                    | 142,065,835                  | 108,805,092                        | 33,260,743                           | 21.08  | 7,537,882                                | 70.60                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 182,102,925                  | 108,805,092                        | 73,297,833                           | 16.42  | 13,425,117                               | 125.74                                     |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 21.08  | 7,537,882                                | 70.60                                      |
| HOMESTEAD - General & Hospital                         | 112.664(1)(a)                          | 6.75%                    | 101,491,403                  | 88,855,230                         | 12,636,173                           | 27.17  | 1,734,412                                | 28.22                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 126,095,668                  | 88,855,230                         | 37,240,438                           | 18.42  | 5,593,837                                | 91.03                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 27.17  | 1,734,412                                | 28.22                                      |
| HOMESTEAD - New Elected & Sr. Mgmt                     | 112.664(1)(a)                          | 6.75%                    | 4,875,729                    | 5,896,492                          | -1,020,763                           | 99.99  | 109,990                                  | 59.84                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 6,096,467                    | 5,896,492                          | 199,975                              | 35.42  | 186,500                                  | 101.46                                     |
| 1/1/2022   | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 109,990                                  | 59.84                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| HOMESTEAD - Old Elected                                | 112.664(1)(a)                          | 6.75%                    | 2,861,473                    | 3,888,434                          | -1,026,961                           | 99.99  | 69,210                                   | 194.83                                     |
| General  | 112.664(1)(b)                          | 4.75%                    | 3,587,757                    | 3,888,434                          | -300,677                             | 99.99  | 81,900                                   | 230.55                                     |
| 1/1/2022   | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 69,210                                   | 194.83                                     |
| HOWEY-IN-THE-HILLS                                     | 112.664(1)(a)                          | 7.00%                    | 1,780,131                    | 2,088,774                          | -308,643                             | 28.54  | 86,686                                   | 20.46                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 2,235,379                    | 2,088,774                          | 146,605                              | 21.38  | 188,253                                  | 44.43                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 24.31  | 133,596                                  | 31.53                                      |
| 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%                    | 10,202,461                   | 9,086,270                          | 1,116,191                            | 27.10  | 272,479                                  | 25.24                                      |
| Police And Fire  | 112.664(1)(b)                          | 4.90%                    | 12,713,427                   | 9,086,270                          | 3,627,157                            | 18.36  | 531,838                                  | 49.28                                      |
| 10/1/2022  | Valuation Basis                        | 6.90%                    | N/A                          | N/A                                | N/A                                  | 27.10  | 272,479                                  | 25.24                                      |
| INDIAN HARBOUR BEACH                                   | 112.664(1)(a)                          | 7.25%                    | 14,410,309                   | 11,150,412                         | 3,259,897                            | 20.97  | 469,874                                  | 39.20                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 18,519,256                   | 11,150,412                         | 7,368,844                            | 16.37  | 878,837                                  | 73.20                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 20.97  | 469,874                                  | 39.20                                      |
| 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%                    | 17,699,472                   | 16,139,568                         | 1,559,904                            | 30.34  | 431,087                                  | 31.74                                      |
| Police And Fire  | 112.664(1)(b)                          | 4.75%                    | 21,330,388                   | 16,139,568                         | 5,190,820                            | 19.23  | 768,407                                  | 56.57                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 30.34  | 431,087                                  | 31.74                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| INDIAN SHORES  | 112.664(1)(a)                          | 6.50%                    | 3,375,234                    | 3,770,055                          | -394,821                             | 99.99  | 69,895                                   | 9.25                                       |
| Police   | 112.664(1)(b)                          | 4.50%                    | 4,324,688                    | 3,770,055                          | 554,633                              | 99.99  | 268,483                                  | 35.53                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 69,895                                   | 9.25                                       |
| JACKSON MEMORIAL HOSPITAL                              | 112.664(1)(a)                          | 7.20%                    | 1,046,324,173                | 1,083,161,044                      | -36,836,871                          | 20.50  | 49,384,539                               | 6.52                                       |
| General  | 112.664(1)(b)                          | 5.20%                    | 1,282,759,472                | 1,083,161,044                      | 199,598,428                          | 17.00  | 93,997,260                               | 12.41                                      |
| 1/1/2021   | Valuation Basis                        | 7.20%                    | N/A                          | N/A                                | N/A                                  | 20.50  | 49,384,539                               | 6.52                                       |
| JACKSONVILLE   | 112.664(1)(a)                          | 6.50%                    | 553,371,805                  | 249,660,000                        | 303,711,805                          | 10.45  | 26,128,351                               | 102.16                                     |
| Corrections Officers                                   | 112.664(1)(b)                          | 4.50%                    | 720,638,005                  | 249,660,000                        | 470,978,005                          | 9.51   | 39,078,151                               | 152.79                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 10.45  | 26,128,351                               | 102.16                                     |
| JACKSONVILLE   | 112.664(1)(a)                          | 6.50%                    | 3,653,156,095                | 1,826,945,000                      | 1,826,211,095                        | 9.70   | 134,889,081                              | 58.31                                      |
| General  | 112.664(1)(b)                          | 4.50%                    | 4,610,195,648                | 1,826,945,000                      | 2,783,250,648                        | 8.81   | 197,837,339                              | 85.52                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 9.70   | 134,889,081                              | 58.31                                      |
| JACKSONVILLE   | 112.664(1)(a)                          | 6.50%                    | 4,933,462,035                | 1,993,278,230                      | 2,940,183,805                        | 9.67   | 191,364,896                              | 116.03                                     |
| Police And Fire  | 112.664(1)(b)                          | 4.50%                    | 6,601,238,765                | 1,993,278,230                      | 4,607,960,535                        | 8.83   | 292,167,067                              | 177.16                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 9.67   | 191,364,896                              | 116.03                                     |
| JACKSONVILLE - DISABILITY                              | 112.664(1)(a)                          | 6.50%                    | 12,849,383                   | 2,526,000                          | 10,323,383                           | 3.74   | 2,526,110                                | 1.63                                       |
| General  | 112.664(1)(b)                          | 4.50%                    | 16,629,818                   | 2,526,000                          | 14,103,818                           | 3.62   | 3,540,940                                | 2.28                                       |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 3.74   | 2,526,110                                | 1.63                                       |
| JACKSONVILLE - DISABILITY                              | 112.664(1)(a)                          | 6.50%                    | 2,457,345                    | 1,425,000                          | 1,032,345                            | 9.54   | 1,010,178                                | 1.47                                       |
| Police And Fire  | 112.664(1)(b)                          | 4.50%                    | 3,592,085                    | 1,425,000                          | 2,167,085                            | 9.01   | 1,646,277                                | 2.40                                       |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 9.54   | 1,010,178                                | 1.47                                       |
| JACKSONVILLE BEACH                                     | 112.664(1)(a)                          | 6.50%                    | 23,157,242                   | 15,626,702                         | 7,530,540                            | 20.83  | 1,395,701                                | 67.61                                      |
| Fire   | 112.664(1)(b)                          | 4.50%                    | 30,417,109                   | 15,626,702                         | 14,790,407                           | 16.58  | 2,831,672                                | 137.16                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 21.17  | 1,250,164                                | 60.56                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>      | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|------------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>               |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>        |                                |                      |                          |                            |                              |  |                                  |                                    |
| JACKSONVILLE BEACH           | 112.664(1)(a)                  | 7.50%                | 76,018,687               | 57,101,056                 | 18,917,631                   | 17.17  | 3,444,190                        | 23.34                              |
| General                      | 112.664(1)(b)                  | 5.50%                | 93,864,038               | 57,101,056                 | 36,762,982                   | 13.83  | 5,111,008                        | 34.63                              |
| 10/1/2022                    | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 17.17  | 3,508,220                        | 23.77                              |
| JACKSONVILLE BEACH           | 112.664(1)(a)                  | 7.50%                | 31,689,983               | 26,288,054                 | 5,401,929                    | 25.83  | 1,359,538                        | 25.40                              |
| Police                       | 112.664(1)(b)                  | 5.50%                | 40,225,324               | 26,288,054                 | 13,937,270                   | 18.50  | 2,258,291                        | 42.19                              |
| 10/1/2022                    | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 27.08  | 1,331,609                        | 24.88                              |
| JACKSONVILLE PF SENIOR STAFF | 112.664(1)(a)                  | 6.50%                | 4,841,938                | 3,538,585                  | 1,303,353                    | 12.75  | 59,406                           | 0.00                               |
| General                      | 112.664(1)(b)                  | 4.50%                | 5,816,093                | 3,538,585                  | 2,277,508                    | 11.00  | 136,319                          | 0.00                               |
| 10/1/2022                    | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 12.75  | 59,406                           | 0.00                               |
| JUPITER                      | 112.664(1)(a)                  | 7.00%                | 109,451,763              | 87,435,836                 | 22,015,927                   | 15.97  | 4,007,489                        | 47.10                              |
| Police                       | 112.664(1)(b)                  | 5.00%                | 135,307,777              | 87,435,836                 | 47,871,941                   | 13.32  | 7,399,452                        | 86.97                              |
| 10/1/2022                    | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 15.97  | 4,007,489                        | 47.10                              |
| JUPITER ISLAND               | 112.664(1)(a)                  | 6.00%                | 12,959,280               | 9,053,321                  | 3,905,959                    | 13.25  | 375,194                          | 65.56                              |
| General Police And Fire      | 112.664(1)(b)                  | 4.00%                | 15,683,700               | 9,053,321                  | 6,630,379                    | 11.17  | 658,942                          | 115.00                             |
| 10/1/2022                    | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 13.25  | 375,194                          | 65.56                              |
| KEY BISCAYNE                 | 112.664(1)(a)                  | 7.40%                | 57,749,391               | 49,638,422                 | 8,110,969                    | 26.00  | 1,943,171                        | 32.37                              |
| Police And Fire              | 112.664(1)(b)                  | 5.40%                | 69,772,247               | 49,638,422                 | 20,133,825                   | 18.08  | 3,572,319                        | 59.52                              |
| 10/1/2022                    | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 26.00  | 1,943,171                        | 32.37                              |
| KEY WEST                     | 112.664(1)(a)                  | 7.25%                | 64,334,627               | 62,019,161                 | 2,315,466                    | 99.99  | 2,291,627                        | 14.40                              |
| General                      | 112.664(1)(b)                  | 5.25%                | 79,726,924               | 62,019,161                 | 17,707,763                   | 24.17  | 4,328,629                        | 27.20                              |
| 10/1/2022                    | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 2,291,627                        | 14.40                              |
| KEY WEST                     | 112.664(1)(a)                  | 7.00%                | 156,287,441              | 122,271,826                | 34,015,615                   | 19.76  | 6,076,988                        | 40.36                              |
| Police And Fire              | 112.664(1)(b)                  | 5.00%                | 192,737,034              | 122,271,826                | 70,465,208                   | 15.47  | 10,536,929                       | 69.98                              |
| 10/1/2022                    | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 19.76  | 6,076,988                        | 40.36                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>     | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-----------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>              |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>       |                                |                      |                          |                            |                              |  |                                  |                                    |
| KEY WEST HOUSING            | 112.664(1)(a)                  | 6.75%                | 14,731,687               | 15,495,154                 | -763,467                     | 99.99  | 492,330                          | 14.40                              |
| General                     | 112.664(1)(b)                  | 4.75%                | 18,304,412               | 15,495,154                 | 2,809,258                    | 30.73  | 938,546                          | 27.50                              |
| 1/1/2022                    | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 492,330                          | 14.40                              |
| KEY WEST UTILITY            | 112.664(1)(a)                  | 7.30%                | 129,836,894              | 131,229,229                | -1,392,335                   | 99.99  | 3,304,467                        | 28.95                              |
| General                     | 112.664(1)(b)                  | 5.30%                | 165,470,285              | 131,229,229                | 34,241,056                   | 24.50  | 6,249,331                        | 54.75                              |
| 1/1/2022                    | Valuation Basis                | 7.30%                | N/A                      | N/A                        | N/A                          | 99.99  | 3,304,467                        | 28.95                              |
| KISSIMMEE                   | 112.664(1)(a)                  | 7.20%                | 64,955,359               | 40,996,925                 | 23,958,434                   | 18.50  | 3,879,746                        | 47.87                              |
| Fire                        | 112.664(1)(b)                  | 5.20%                | 82,874,408               | 40,996,925                 | 41,877,483                   | 14.89  | 5,921,372                        | 73.06                              |
| 10/1/2022                   | Valuation Basis                | 7.20%                | N/A                      | N/A                        | N/A                          | 18.50  | 3,879,746                        | 47.87                              |
| KISSIMMEE                   | 112.664(1)(a)                  | 6.80%                | 170,693,041              | 130,354,399                | 40,338,642                   | 23.50  | 6,985,773                        | 28.02                              |
| General                     | 112.664(1)(b)                  | 4.80%                | 215,122,113              | 130,354,399                | 84,767,714                   | 17.33  | 13,343,888                       | 53.52                              |
| 10/1/2022                   | Valuation Basis                | 6.80%                | N/A                      | N/A                        | N/A                          | 23.50  | 6,985,773                        | 28.02                              |
| KISSIMMEE                   | 112.664(1)(a)                  | 7.20%                | 94,319,526               | 69,998,936                 | 24,320,590                   | 22.09  | 3,944,093                        | 36.18                              |
| Police                      | 112.664(1)(b)                  | 5.20%                | 120,128,387              | 69,998,936                 | 50,129,451                   | 16.79  | 6,989,724                        | 64.13                              |
| 10/1/2022                   | Valuation Basis                | 7.20%                | N/A                      | N/A                        | N/A                          | 22.09  | 3,944,093                        | 36.18                              |
| KISSIMMEE UTILITY AUTHORITY | 112.664(1)(a)                  | 7.75%                | 139,777,092              | 103,718,266                | 36,058,826                   | 21.38  | 5,548,505                        | 24.49                              |
| General                     | 112.664(1)(b)                  | 5.75%                | 174,878,782              | 103,718,266                | 71,160,516                   | 16.33  | 9,682,924                        | 42.74                              |
| 10/1/2022                   | Valuation Basis                | 7.75%                | N/A                      | N/A                        | N/A                          | 21.38  | 5,548,505                        | 24.49                              |
| 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%                | 10,325,470               | 9,602,943                  | 722,527                      | 99.99  | 441,724                          | 28.00                              |
| Police                      | 112.664(1)(b)                  | 5.00%                | 13,037,057               | 9,602,943                  | 3,434,114                    | 22.36  | 791,142                          | 50.10                              |
| 10/1/2022                   | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 441,724                          | 28.00                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| LAKE ALFRED  | 112.664(1)(a)                          | 7.15%                    | 6,731,788                    | 5,703,249                          | 1,028,539                            | 99.99  | 367,907                                  | 17.00                                      |
| General  | 112.664(1)(b)                          | 5.15%                    | 8,812,574                    | 5,703,249                          | 3,109,325                            | 23.28  | 634,541                                  | 29.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.15%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 367,907                                  | 17.00                                      |
| LAKE ALFRED  | 112.664(1)(a)                          | 7.00%                    | 5,352,688                    | 4,682,783                          | 669,905                              | 30.54  | 182,408                                  | 20.10                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.00%                    | 6,689,123                    | 4,682,783                          | 2,006,340                            | 19.07  | 351,857                                  | 38.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 30.54  | 182,408                                  | 20.10                                      |
| LAKE CITY  | 112.664(1)(a)                          | 7.25%                    | 11,807,718                   | 10,093,119                         | 1,714,599                            | 22.76  | 366,594                                  | 30.23                                      |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 15,073,503                   | 10,093,119                         | 4,980,384                            | 17.71  | 979,984                                  | 80.82                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 22.76  | 366,594                                  | 30.23                                      |
| LAKE CITY  | 112.664(1)(a)                          | 7.25%                    | 23,309,799                   | 20,288,195                         | 3,021,604                            | 21.75  | 80,683                                   | 14.08                                      |
| General  | 112.664(1)(b)                          | 5.25%                    | 28,518,225                   | 20,288,195                         | 8,230,030                            | 15.91  | 1,326,385                                | 231.40                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 21.75  | 80,683                                   | 14.08                                      |
| LAKE CITY  | 112.664(1)(a)                          | 7.00%                    | 16,300,528                   | 16,538,248                         | -237,720                             | 99.99  | 415,832                                  | 19.70                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 20,948,724                   | 16,538,248                         | 4,410,476                            | 25.75  | 750,262                                  | 35.50                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 415,832                                  | 19.70                                      |
| LAKE HELEN   | 112.664(1)(a)                          | 7.00%                    | 1,484,884                    | 1,522,459                          | -37,575                              | 23.64  | 94,697                                   | 29.60                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 1,906,307                    | 1,522,459                          | 383,848                              | 19.10  | 191,866                                  | 59.98                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 23.64  | 111,343                                  | 34.81                                      |
| LAKE MARY  | 112.664(1)(a)                          | 7.00%                    | 25,721,796                   | 22,263,270                         | 3,458,526                            | 29.75  | 1,013,129                                | 31.30                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 32,429,912                   | 22,263,270                         | 10,166,642                           | 19.83  | 1,904,553                                | 58.84                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 29.75  | 1,013,129                                | 31.30                                      |
| LAKE MARY  | 112.664(1)(a)                          | 7.00%                    | 26,575,274                   | 25,436,542                         | 1,138,732                            | 99.99  | 715,533                                  | 24.80                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 33,456,860                   | 25,436,542                         | 8,020,318                            | 23.87  | 1,350,440                                | 46.70                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 715,533                                  | 24.80                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| LAKE PARK (RETIRED)     | 112.664(1)(a)                  | 7.50%                | 1,485,446                | 1,152,412                  | 333,034                      | 99.99  | 34,093                           | 999.99                             |
| Police                  | 112.664(1)(b)                  | 5.50%                | 1,646,260                | 1,152,412                  | 493,848                      | 16.60  | 41,729                           | 999.99                             |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 99.99  | 34,093                           | 999.99                             |
| LAKE WALES              | 112.664(1)(a)                  | 7.75%                | 14,982,958               | 9,709,935                  | 5,273,023                    | 14.45  | 686,992                          | 40.50                              |
| Fire                    | 112.664(1)(b)                  | 5.75%                | 18,552,975               | 9,709,935                  | 8,843,040                    | 12.28  | 1,007,803                        | 59.30                              |
| 10/1/2022               | Valuation Basis                | 7.75%                | N/A                      | N/A                        | N/A                          | 14.45  | 686,992                          | 40.50                              |
| LAKE WALES              | 112.664(1)(a)                  | 7.50%                | 15,233,443               | 11,578,342                 | 3,655,101                    | 20.24  | 809,429                          | 14.60                              |
| General                 | 112.664(1)(b)                  | 5.50%                | 19,078,987               | 11,578,342                 | 7,500,645                    | 15.51  | 1,226,751                        | 22.10                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 20.24  | 809,429                          | 14.60                              |
| LAKE WALES              | 112.664(1)(a)                  | 7.50%                | 19,845,114               | 16,261,986                 | 3,583,128                    | 22.40  | 741,766                          | 27.00                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 24,643,269               | 16,261,986                 | 8,381,283                    | 16.56  | 1,249,199                        | 45.60                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 22.40  | 741,766                          | 27.00                              |
| LAKE WORTH BEACH        | 112.664(1)(a)                  | 6.70%                | 67,361,974               | 49,321,196                 | 18,040,778                   | 10.42  | 3,637,609                        | 999.99                             |
| Fire                    | 112.664(1)(b)                  | 4.70%                | 76,724,114               | 49,321,196                 | 27,402,918                   | 9.25   | 4,771,886                        | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.70%                | N/A                      | N/A                        | N/A                          | 10.42  | 3,637,609                        | 999.99                             |
| LAKE WORTH BEACH        | 112.664(1)(a)                  | 7.10%                | 108,485,702              | 83,097,734                 | 25,387,968                   | 16.00  | 5,354,566                        | 30.07                              |
| General                 | 112.664(1)(b)                  | 5.10%                | 132,455,899              | 83,097,734                 | 49,358,165                   | 13.08  | 7,304,171                        | 41.02                              |
| 10/1/2021               | Valuation Basis                | 7.10%                | N/A                      | N/A                        | N/A                          | 16.00  | 5,354,566                        | 30.07                              |
| LAKE WORTH BEACH        | 112.664(1)(a)                  | 6.70%                | 54,458,730               | 35,632,405                 | 18,826,325                   | 10.92  | 4,009,653                        | 449.62                             |
| Police                  | 112.664(1)(b)                  | 4.70%                | 64,803,160               | 35,632,405                 | 29,170,755                   | 9.67   | 5,315,585                        | 596.06                             |
| 10/1/2022               | Valuation Basis                | 6.70%                | N/A                      | N/A                        | N/A                          | 10.92  | 4,009,653                        | 449.62                             |
| LAKELAND                | 112.664(1)(a)                  | 7.00%                | 133,053,406              | 110,151,870                | 22,901,536                   | 28.87  | 4,717,398                        | 33.30                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 167,377,203              | 110,151,870                | 57,225,333                   | 19.25  | 8,264,225                        | 58.40                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 28.87  | 4,717,398                        | 33.30                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>     | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-----------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>              |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>       |                                |                      |                          |                            |                              |  |                                  |                                    |
| LAKELAND                    | 112.664(1)(a)                  | 6.75%                | 775,234,130              | 666,051,059                | 109,183,071                  | 20.42  | 11,824,889                       | 13.57                              |
| General                     | 112.664(1)(b)                  | 4.75%                | 956,990,391              | 666,051,059                | 290,939,332                  | 15.83  | 31,979,215                       | 36.70                              |
| 10/1/2022                   | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 20.42  | 11,824,889                       | 13.57                              |
| LAKELAND                    | 112.664(1)(a)                  | 6.75%                | 189,775,954              | 154,115,083                | 35,660,871                   | 21.99  | 5,425,706                        | 29.89                              |
| Police                      | 112.664(1)(b)                  | 4.75%                | 236,444,523              | 154,115,083                | 82,329,440                   | 16.45  | 10,226,198                       | 56.34                              |
| 10/1/2022                   | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 21.99  | 5,425,706                        | 29.89                              |
| LANTANA                     | 112.664(1)(a)                  | 6.00%                | 58,173,081               | 45,876,053                 | 12,297,028                   | 18.08  | 1,370,036                        | 351.50                             |
| Fire                        | 112.664(1)(b)                  | 4.00%                | 74,073,837               | 45,876,053                 | 28,197,784                   | 15.00  | 4,831,953                        | 999.99                             |
| 9/30/2022                   | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 18.50  | 1,081,867                        | 277.56                             |
| LANTANA                     | 112.664(1)(a)                  | 6.75%                | 25,562,827               | 19,707,249                 | 5,855,578                    | 22.58  | 1,351,180                        | 55.32                              |
| Police                      | 112.664(1)(b)                  | 4.75%                | 33,132,559               | 19,707,249                 | 13,425,310                   | 17.33  | 2,381,418                        | 97.50                              |
| 10/1/2022                   | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 22.58  | 1,351,180                        | 55.32                              |
| LARGO                       | 112.664(1)(a)                  | 6.50%                | 222,905,632              | 162,231,424                | 60,674,208                   | 18.33  | 9,709,124                        | 45.64                              |
| Police And Fire             | 112.664(1)(b)                  | 4.50%                | 279,329,072              | 162,231,424                | 117,097,648                  | 14.75  | 15,150,828                       | 71.22                              |
| 10/1/2022                   | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 18.33  | 9,709,124                        | 45.64                              |
| LAUDERDALE-BY-THE-SEA (VOL) | 112.664(1)(a)                  | 6.25%                | 1,999,340                | 2,841,139                  | -841,799                     | 99.99  | 17,299                           | 5.00                               |
| Fire                        | 112.664(1)(b)                  | 4.25%                | 2,472,081                | 2,841,139                  | -369,058                     | 99.99  | 44,265                           | 12.79                              |
| 10/1/2020                   | Valuation Basis                | 6.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 17,299                           | 5.00                               |
| LAUDERHILL                  | 112.664(1)(a)                  | 7.20%                | 120,258,715              | 101,424,271                | 18,834,444                   | 18.88  | 4,222,963                        | 47.72                              |
| Fire                        | 112.664(1)(b)                  | 5.20%                | 152,083,781              | 101,424,271                | 50,659,510                   | 15.14  | 7,772,229                        | 87.83                              |
| 10/1/2022                   | Valuation Basis                | 7.20%                | N/A                      | N/A                        | N/A                          | 18.88  | 4,222,963                        | 47.72                              |
| 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                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| LAUDERHILL   | 112.664(1)(a)                          | 6.80%                    | 109,795,920                  | 83,524,753                         | 26,271,167                           | 23.03  | 5,236,020                                | 44.46                                      |
| Police   | 112.664(1)(b)                          | 4.80%                    | 140,964,517                  | 83,524,753                         | 57,439,764                           | 17.33  | 9,200,369                                | 78.12                                      |
| 10/1/2022  | Valuation Basis                        | 6.80%                    | N/A                          | N/A                                | N/A                                  | 23.03  | 5,236,020                                | 44.46                                      |
| LAUDERHILL (C&M)                                       | 112.664(1)(a)                          | 6.80%                    | 63,468,003                   | 40,108,067                         | 23,359,936                           | 12.88  | 4,285,624                                | 49.80                                      |
| General  | 112.664(1)(b)                          | 4.80%                    | 79,323,627                   | 40,108,067                         | 39,215,560                           | 11.13  | 6,377,531                                | 74.11                                      |
| 10/1/2022  | Valuation Basis                        | 6.80%                    | N/A                          | N/A                                | N/A                                  | 12.88  | 4,285,624                                | 49.80                                      |
| LEESBURG   | 112.664(1)(a)                          | 7.00%                    | 29,494,937                   | 22,070,143                         | 7,424,794                            | 16.25  | 1,326,924                                | 51.69                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 37,131,223                   | 22,070,143                         | 15,061,080                           | 13.34  | 2,224,098                                | 86.63                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 16.25  | 1,326,924                                | 51.69                                      |
| LEESBURG   | 112.664(1)(a)                          | 7.00%                    | 42,013,997                   | 37,074,954                         | 4,939,043                            | 22.64  | 506,764                                  | 6.80                                       |
| General  | 112.664(1)(b)                          | 5.00%                    | 51,677,822                   | 37,074,954                         | 14,602,868                           | 16.66  | 1,460,136                                | 19.70                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 22.64  | 506,764                                  | 6.80                                       |
| LEESBURG   | 112.664(1)(a)                          | 6.80%                    | 29,900,930                   | 24,061,503                         | 5,839,427                            | 26.43  | 1,036,073                                | 24.35                                      |
| Police   | 112.664(1)(b)                          | 4.80%                    | 38,184,222                   | 24,061,503                         | 14,122,719                           | 18.42  | 1,917,458                                | 45.05                                      |
| 10/1/2022  | Valuation Basis                        | 6.80%                    | N/A                          | N/A                                | N/A                                  | 26.43  | 1,036,073                                | 24.35                                      |
| LIGHTHOUSE POINT                                       | 112.664(1)(a)                          | 7.00%                    | 25,103,486                   | 25,897,936                         | -794,450                             | 23.80  | 0  | 0.00                                       |
| Police And Fire  | 112.664(1)(b)                          | 5.00%                    | 31,725,923                   | 25,897,936                         | 5,827,987                            | 17.93  | 1,282,017                                | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 22.71  | 0  | 0.00                                       |
| LIVE OAK   | 112.664(1)(a)                          | 6.75%                    | 1,827,641                    | 1,396,812                          | 430,829                              | 12.94  | 73,256                                   | 999.99                                     |
| Fire   | 112.664(1)(b)                          | 4.75%                    | 2,148,842                    | 1,396,812                          | 752,030                              | 11.00  | 95,278                                   | 999.99                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 12.94  | 73,256                                   | 999.99                                     |
| LONGBOAT KEY   | 112.664(1)(a)                          | 6.75%                    | 33,393,995                   | 20,956,135                         | 12,437,860                           | 12.06  | 1,904,613                                | 999.99                                     |
| Fire   | 112.664(1)(b)                          | 4.75%                    | 41,587,301                   | 20,956,135                         | 20,631,166                           | 10.59  | 2,282,708                                | 999.99                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 12.06  | 1,904,613                                | 999.99                                     |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| LONGBOAT KEY            | 112.664(1)(a)                  | 6.75%                | 14,463,616               | 10,997,004                 | 3,466,612                    | 14.97  | 420,663                          | 999.99                             |
| General                 | 112.664(1)(b)                  | 4.75%                | 17,583,162               | 10,997,004                 | 6,586,158                    | 12.53  | 588,911                          | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 14.97  | 420,663                          | 999.99                             |
| LONGBOAT KEY            | 112.664(1)(a)                  | 6.75%                | 12,183,634               | 7,688,278                  | 4,495,356                    | 11.88  | 538,787                          | 999.99                             |
| Police                  | 112.664(1)(b)                  | 4.75%                | 15,030,979               | 7,688,278                  | 7,342,701                    | 10.43  | 671,360                          | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 11.88  | 538,787                          | 999.99                             |
| LONGWOOD                | 112.664(1)(a)                  | 7.00%                | 24,107,724               | 21,497,735                 | 2,609,989                    | 22.79  | 1,543,664                        | 32.79                              |
| Police And Fire         | 112.664(1)(b)                  | 5.00%                | 32,435,688               | 21,497,735                 | 10,937,653                   | 18.61  | 3,157,141                        | 67.07                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 21.57  | 1,329,261                        | 28.24                              |
| LYNN HAVEN              | 112.664(1)(a)                  | 7.25%                | 9,707,540                | 8,343,578                  | 1,363,962                    | 99.99  | 318,301                          | 28.00                              |
| Fire                    | 112.664(1)(b)                  | 5.25%                | 12,272,243               | 8,343,578                  | 3,928,665                    | 24.43  | 643,896                          | 56.60                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 318,301                          | 28.00                              |
| LYNN HAVEN              | 112.664(1)(a)                  | 7.50%                | 23,650,387               | 19,676,983                 | 3,973,404                    | 23.36  | 1,086,372                        | 20.20                              |
| General                 | 112.664(1)(b)                  | 5.50%                | 29,251,540               | 19,676,983                 | 9,574,557                    | 16.85  | 1,885,800                        | 35.00                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 23.36  | 1,086,372                        | 20.20                              |
| LYNN HAVEN              | 112.664(1)(a)                  | 7.25%                | 10,555,508               | 11,053,621                 | -498,113                     | 99.99  | 394,251                          | 21.00                              |
| Police                  | 112.664(1)(b)                  | 5.25%                | 13,162,842               | 11,053,621                 | 2,109,221                    | 31.11  | 670,304                          | 35.80                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 394,251                          | 21.00                              |
| MADISON                 | 112.664(1)(a)                  | 7.00%                | 8,092,393                | 5,642,028                  | 2,450,365                    | 17.62  | 416,501                          | 34.90                              |
| Police And Fire         | 112.664(1)(b)                  | 5.00%                | 10,414,214               | 5,642,028                  | 4,772,186                    | 14.39  | 648,908                          | 54.40                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 17.62  | 416,501                          | 34.90                              |
| MAITLAND                | 112.664(1)(a)                  | 7.10%                | 50,452,707               | 36,331,626                 | 14,121,081                   | 19.74  | 2,336,035                        | 36.30                              |
| Police And Fire         | 112.664(1)(b)                  | 5.10%                | 63,502,406               | 36,331,626                 | 27,170,780                   | 15.65  | 3,852,931                        | 59.80                              |
| 10/1/2022               | Valuation Basis                | 7.10%                | N/A                      | N/A                        | N/A                          | 19.74  | 2,336,035                        | 36.30                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| 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%                | 27,253,162               | 26,954,956                 | 298,206                      | 99.99  | 1,282,327                        | 39.21                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 33,845,732               | 26,954,956                 | 6,890,776                    | 41.42  | 2,125,766                        | 65.00                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 1,282,327                        | 39.21                              |
| MARCO ISLAND            | 112.664(1)(a)                  | 7.00%                | 22,139,330               | 19,968,674                 | 2,170,656                    | 33.55  | 1,144,257                        | 39.09                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 29,044,819               | 19,968,674                 | 9,076,145                    | 21.57  | 1,946,361                        | 66.48                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 33.55  | 1,144,257                        | 39.09                              |
| MARIANNA                | 112.664(1)(a)                  | 6.50%                | 3,140,774                | 4,090,676                  | -949,902                     | 99.99  | 76,465                           | 13.32                              |
| Fire                    | 112.664(1)(b)                  | 4.50%                | 4,106,388                | 4,090,676                  | 15,712                       | 99.99  | 236,690                          | 41.24                              |
| 10/1/2022               | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 99.99  | 76,465                           | 13.32                              |
| MARIANNA                | 112.664(1)(a)                  | 6.50%                | 3,731,100                | 5,323,485                  | -1,592,385                   | 99.99  | 89,219                           | 12.70                              |
| Police                  | 112.664(1)(b)                  | 4.50%                | 5,029,395                | 5,323,485                  | -294,090                     | 99.99  | 214,065                          | 30.46                              |
| 10/1/2022               | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 99.99  | 89,219                           | 12.70                              |
| MARTIN COUNTY           | 112.664(1)(a)                  | 5.50%                | 7,859,797                | 8,400,010                  | -540,213                     | 99.99  | 15,825                           | 0.00                               |
| Early Retirement Plan   | 112.664(1)(b)                  | 3.50%                | 9,355,302                | 8,400,010                  | 955,292                      | 18.67  | 339,089                          | 0.00                               |
| 7/1/2019                | Valuation Basis                | 5.50%                | N/A                      | N/A                        | N/A                          | 99.99  | 15,825                           | 0.00                               |
| MEDLEY                  | 112.664(1)(a)                  | 7.25%                | 33,282,651               | 29,330,892                 | 3,951,759                    | 31.50  | 870,103                          | 25.60                              |
| Police                  | 112.664(1)(b)                  | 5.25%                | 41,561,100               | 29,330,892                 | 12,230,208                   | 19.42  | 1,842,833                        | 54.30                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 31.50  | 870,103                          | 25.60                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| City or District<br>TYP SYS<br>Valuation Date | Florida<br>Statute<br>Chapter | Discount<br>Rate | Pension<br>Liability | Total<br>Market<br>Assets | Net<br>Pension<br>Liability | Years Assets<br>Sustain<br>Benefit Payments | Total<br>Dollar<br>Contribution | Total<br>% of Pay<br>Contribution |
|---|-------------------------------|------------------|----------------------|---------------------------|-----------------------------|---|---------------------------------|-----------------------------------|
| MEDLEY - GENERAL + ELECTED                    | 112.664(1)(a)                 | 6.50%            | 31,057,967           | 25,049,930                | 6,008,037                   | 26.28                                       | 1,081,927                       | 35.10                             |
| General                                       | 112.664(1)(b)                 | 4.50%            | 39,473,316           | 25,049,930                | 14,423,386                  | 18.50                                       | 1,984,011                       | 64.40                             |
| 10/1/2022                                     | Valuation Basis               | 6.50%            | N/A                  | N/A                       | N/A                         | 26.28                                       | 1,081,927                       | 35.10                             |
| MELBOURNE                                     | 112.664(1)(a)                 | 7.13%            | 101,142,299          | 73,234,663                | 27,907,636                  | 13.25                                       | 4,716,587                       | 54.25                             |
| Fire  | 112.664(1)(b)                 | 5.13%            | 124,511,331          | 73,234,663                | 51,276,668                  | 11.31                                       | 7,366,969                       | 84.74                             |
| 10/1/2022                                     | Valuation Basis               | 7.13%            | N/A                  | N/A                       | N/A                         | 13.25                                       | 4,716,587                       | 54.25                             |
| MELBOURNE                                     | 112.664(1)(a)                 | 7.25%            | 111,539,346          | 88,880,546                | 22,658,800                  | 20.14                                       | 3,292,292                       | 37.30                             |
| Police  | 112.664(1)(b)                 | 5.25%            | 138,863,080          | 88,880,546                | 49,982,534                  | 15.60                                       | 5,796,933                       | 65.60                             |
| 10/1/2022                                     | Valuation Basis               | 7.25%            | N/A                  | N/A                       | N/A                         | 20.14                                       | 3,292,292                       | 37.30                             |
| MELBOURNE [G]                                 | 112.664(1)(a)                 | 7.00%            | 6,353,280            | 7,036,130                 | -682,850                    | 99.99                                       | 44,366                          | 42.40                             |
| General                                       | 112.664(1)(b)                 | 5.00%            | 7,847,675            | 7,036,130                 | 811,545                     | 28.96                                       | 43,129                          | 41.20                             |
| 10/1/2022                                     | Valuation Basis               | 7.00%            | N/A                  | N/A                       | N/A                         | 99.99                                       | 44,366                          | 42.40                             |
| MELBOURNE [G] - SPECIAL RISK                  | 112.664(1)(a)                 | 7.00%            | 1,686,302            | 1,534,008                 | 152,294                     | 26.74                                       | 50,540                          | 999.99                            |
| General                                       | 112.664(1)(b)                 | 5.00%            | 2,173,657            | 1,534,008                 | 639,649                     | 19.45                                       | 82,254                          | 999.99                            |
| 10/1/2022                                     | Valuation Basis               | 7.00%            | N/A                  | N/A                       | N/A                         | 26.74                                       | 50,540                          | 999.99                            |
| MELBOURNE BEACH                               | 112.664(1)(a)                 | 6.70%            | 5,330,583            | 3,912,119                 | 1,418,464                   | 26.65                                       | 151,551                         | 35.60                             |
| Police  | 112.664(1)(b)                 | 4.70%            | 6,723,624            | 3,912,119                 | 2,811,505                   | 18.39                                       | 294,469                         | 69.10                             |
| 10/1/2022                                     | Valuation Basis               | 6.70%            | N/A                  | N/A                       | N/A                         | 26.65                                       | 151,551                         | 35.60                             |
| MIAMI - ELECTED                               | 112.664(1)(a)                 | 2.50%            | 10,933,048           | 8,307,061                 | 2,625,987                   | 18.10                                       | 780,779                         | 776.01                            |
| General                                       | 112.664(1)(b)                 | 0.50%            | 14,190,207           | 8,307,061                 | 5,883,146                   | 14.61                                       | 1,726,340                       | 999.99                            |
| 1/1/2021                                      | Valuation Basis               | 2.50%            | N/A                  | N/A                       | N/A                         | 18.10                                       | 794,439                         | 789.59                            |
| MIAMI - FIPO                                  | 112.664(1)(a)                 | 7.00%            | 2,168,641,844        | 1,080,862,803             | 1,087,779,041               | 9.00  | 112,614,019                     | 59.94                             |
| Police And Fire                               | 112.664(1)(b)                 | 0.00%            | 2,690,640,210        | 1,080,862,803             | 1,609,777,407               | 8.00  | 162,078,769                     | 86.27                             |
| 10/1/2022                                     | Valuation Basis               | 7.00%            | N/A                  | N/A                       | N/A                         | 9.00  | 112,614,019                     | 59.94                             |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>     | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-----------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>              |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>       |                                |                      |                          |                            |                              |  |                                  |                                    |
| MIAMI - FIPO (STAFF)        | 112.664(1)(a)                  | 6.50%                | 3,188,588                | 3,345,733                  | 157,145                      | 33.00  | 0                                | 0.00                               |
| General                     | 112.664(1)(b)                  | 4.50%                | 3,885,872                | 3,345,733                  | -540,139                     | 22.00  | 140,295                          | 42.49                              |
| 10/1/2022                   | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 33.00  | 0                                | 0.00                               |
| MIAMI - FIPO COLA (RETIRED) | 112.664(1)(a)                  | 7.00%                | 388,675,649              | 477,331,528                | -88,655,879                  | 100.00                                       | 7,496,759                        | 4.19                               |
| Police And Fire             | 112.664(1)(b)                  | 0.00%                | 495,986,771              | 477,331,528                | 18,655,243                   | 33.00  | 7,496,759                        | 4.19                               |
| 1/1/2022                    | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 35.00  | 7,496,759                        | 4.19                               |
| MIAMI - GESE                | 112.664(1)(a)                  | 7.30%                | 1,198,147,855            | 781,908,949                | 416,238,906                  | 13.75  | 53,457,831                       | 37.57                              |
| General And Sanitation      | 112.664(1)(b)                  | 5.30%                | 1,480,900,303            | 781,908,949                | 698,991,354                  | 11.67  | 78,735,600                       | 55.34                              |
| 10/1/2022                   | Valuation Basis                | 7.30%                | N/A                      | N/A                        | N/A                          | 13.75  | 53,457,831                       | 37.57                              |
| MIAMI - GESE (EXCESS)       | 112.664(1)(a)                  | 4.02%                | 1,950,909                | 0                          | 1,950,909                    | 0.00   | 290,004                          | 0.20                               |
| General And Sanitation      | 112.664(1)(b)                  | 2.02%                | 2,528,459                | 0                          | 2,528,459                    | 0.00   | 345,457                          | 0.24                               |
| 10/1/2022                   | Valuation Basis                | 4.02%                | N/A                      | N/A                        | N/A                          | 0.00   | 234,885                          | 0.17                               |
| MIAMI - GESE (STAFF)        | 112.664(1)(a)                  | 7.30%                | 6,517,152                | 4,933,554                  | 1,583,598                    | 23.42  | 290,226                          | 51.14                              |
| General And Sanitation      | 112.664(1)(b)                  | 5.30%                | 8,618,723                | 4,933,554                  | 3,685,169                    | 17.67  | 532,782                          | 93.89                              |
| 10/1/2022                   | Valuation Basis                | 7.30%                | N/A                      | N/A                        | N/A                          | 23.42  | 290,226                          | 51.14                              |
| MIAMI - OFF-STREET PARKING  | 112.664(1)(a)                  | 6.00%                | 26,228,677               | 21,972,469                 | 4,256,208                    | 20.83  | 702,473                          | 27.50                              |
| General                     | 112.664(1)(b)                  | 4.00%                | 32,348,268               | 21,972,469                 | 10,375,799                   | 15.83  | 1,656,923                        | 64.86                              |
| 10/1/2022                   | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 20.83  | 702,473                          | 27.50                              |
| MIAMI BEACH                 | 112.664(1)(a)                  | 7.20%                | 1,000,117,378            | 699,236,611                | 300,880,767                  | 17.37  | 38,943,008                       | 44.10                              |
| General                     | 112.664(1)(b)                  | 5.20%                | 1,271,992,262            | 699,236,611                | 572,755,651                  | 14.25  | 66,209,040                       | 75.10                              |
| 10/1/2022                   | Valuation Basis                | 7.20%                | N/A                      | N/A                        | N/A                          | 17.37  | 38,943,008                       | 44.10                              |
| MIAMI BEACH                 | 112.664(1)(a)                  | 7.35%                | 1,452,160,339            | 1,021,674,294              | 430,486,045                  | 17.17  | 57,306,336                       | 78.57                              |
| Police And Fire             | 112.664(1)(b)                  | 5.35%                | 1,862,487,350            | 1,021,674,294              | 840,813,056                  | 14.17  | 89,809,819                       | 123.14                             |
| 10/1/2022                   | Valuation Basis                | 7.35%                | N/A                      | N/A                        | N/A                          | 17.17  | 57,306,336                       | 78.57                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| 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%                | 36,402,907               | 28,413,638                 | 7,989,269                    | 25.50  | 1,540,966                        | 50.26                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 46,931,455               | 28,413,638                 | 18,517,817                   | 18.42  | 2,890,640                        | 94.27                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 25.50  | 1,540,966                        | 50.26                              |
| MIAMI SPRINGS           | 112.664(1)(a)                  | 7.00%                | 22,159,848               | 20,372,524                 | 1,787,324                    | 99.99  | 701,023                          | 16.40                              |
| General                 | 112.664(1)(b)                  | 5.00%                | 27,586,120               | 20,372,524                 | 7,213,596                    | 21.17  | 1,349,493                        | 31.57                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 701,023                          | 16.40                              |
| MIAMI SPRINGS           | 112.664(1)(a)                  | 7.00%                | 36,066,161               | 33,114,964                 | 2,951,197                    | 32.42  | 887,211                          | 25.16                              |
| Police And Fire         | 112.664(1)(b)                  | 5.00%                | 44,505,616               | 33,114,964                 | 11,390,652                   | 19.25  | 1,877,969                        | 53.26                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 32.42  | 887,211                          | 25.16                              |
| MIAMI-DADE COUNTY       | 112.664(1)(a)                  | 5.85%                | 30,618,048               | 28,132,876                 | 2,485,172                    | 13.25  | 1,241,218                        | 0.00                               |
| Early Retirement Plan   | 112.664(1)(b)                  | 3.85%                | 34,557,310               | 28,132,876                 | 6,424,434                    | 10.83  | 1,463,998                        | 0.00                               |
| 7/1/2021                | Valuation Basis                | 5.85%                | N/A                      | N/A                        | N/A                          | 13.25  | 1,241,218                        | 0.00                               |
| MIDWAY FCD              | 112.664(1)(a)                  | 7.00%                | 10,746,988               | 8,813,157                  | 1,933,831                    | 99.99  | 889,179                          | 34.00                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 14,482,794               | 8,813,157                  | 5,669,637                    | 31.89  | 1,704,758                        | 65.10                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 889,179                          | 34.00                              |
| MILTON                  | 112.664(1)(a)                  | 7.75%                | 10,842,771               | 6,247,794                  | 4,594,977                    | 12.68  | 730,014                          | 78.80                              |
| Fire                    | 112.664(1)(b)                  | 5.75%                | 13,451,363               | 6,247,794                  | 7,203,569                    | 11.09  | 979,384                          | 105.70                             |
| 10/1/2022               | Valuation Basis                | 7.75%                | N/A                      | N/A                        | N/A                          | 12.68  | 730,014                          | 78.80                              |
| MILTON                  | 112.664(1)(a)                  | 7.30%                | 18,046,828               | 14,396,058                 | 3,650,770                    | 22.84  | 848,387                          | 21.30                              |
| General                 | 112.664(1)(b)                  | 5.30%                | 22,203,809               | 14,396,058                 | 7,807,751                    | 16.42  | 1,379,401                        | 34.70                              |
| 10/1/2022               | Valuation Basis                | 7.30%                | N/A                      | N/A                        | N/A                          | 22.84  | 848,387                          | 21.30                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| MILTON   | 112.664(1)(a)                          | 7.25%                    | 9,901,401                    | 8,947,581                          | 953,820                              | 30.50  | 319,785                                  | 32.80                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 12,245,701                   | 8,947,581                          | 3,298,120                            | 19.23  | 594,927                                  | 60.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 30.50  | 319,785                                  | 32.80                                      |
| MIRAMAR  | 112.664(1)(a)                          | 7.25%                    | 275,459,244                  | 205,036,739                        | 70,422,505                           | 18.87  | 11,527,764                               | 110.35                                     |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 345,958,363                  | 205,036,739                        | 140,921,624                          | 15.45  | 20,937,044                               | 200.43                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 18.87  | 11,527,764                               | 110.35                                     |
| MIRAMAR  | 112.664(1)(a)                          | 7.00%                    | 255,059,058                  | 202,485,529                        | 52,573,529                           | 21.75  | 14,565,221                               | 36.95                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 319,243,944                  | 202,485,529                        | 116,758,415                          | 16.75  | 22,791,696                               | 57.82                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 21.75  | 14,565,221                               | 36.95                                      |
| 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                                      |
| 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%                    | 2,106,521                    | 2,335,990                          | -229,469                             | 99.99  | 53,141                                   | 13.99                                      |
| Police   | 112.664(1)(b)                          | 4.50%                    | 2,602,309                    | 2,335,990                          | 266,319                              | 28.58  | 167,968                                  | 44.22                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 53,141                                   | 13.99                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| MOUNT DORA   | 112.664(1)(a)                          | 7.00%                    | 12,236,142                   | 10,266,858                         | 1,969,284                            | 99.99  | 608,243                                  | 30.03                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 15,820,820                   | 10,266,858                         | 5,553,962                            | 22.83  | 1,215,271                                | 60.00                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 608,243                                  | 30.03                                      |
| MOUNT DORA   | 112.664(1)(a)                          | 6.50%                    | 18,477,275                   | 16,095,843                         | 2,381,432                            | 20.58  | 234,926                                  | 12.97                                      |
| General  | 112.664(1)(b)                          | 4.50%                    | 22,522,312                   | 16,095,843                         | 6,426,469                            | 15.58  | 937,988                                  | 51.80                                      |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 20.58  | 234,926                                  | 12.97                                      |
| MOUNT DORA   | 112.664(1)(a)                          | 7.00%                    | 15,927,223                   | 13,976,024                         | 1,951,199                            | 99.99  | 739,474                                  | 25.50                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 20,752,324                   | 13,976,024                         | 6,776,300                            | 22.67  | 1,611,184                                | 55.56                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 739,474                                  | 25.50                                      |
| NAPLES   | 112.664(1)(a)                          | 7.00%                    | 79,524,960                   | 61,585,027                         | 17,939,933                           | 20.63  | 2,657,605                                | 56.10                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 102,074,068                  | 61,585,027                         | 40,489,041                           | 16.37  | 4,591,783                                | 96.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 20.63  | 2,657,605                                | 56.10                                      |
| NAPLES   | 112.664(1)(a)                          | 7.00%                    | 77,404,721                   | 61,479,180                         | 15,925,541                           | 19.44  | 2,757,352                                | 14.21                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 95,163,991                   | 61,479,180                         | 33,684,811                           | 14.92  | 4,619,275                                | 23.79                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 19.44  | 2,757,352                                | 14.21                                      |
| NAPLES   | 112.664(1)(a)                          | 7.00%                    | 77,434,849                   | 57,572,894                         | 19,861,955                           | 16.30  | 2,811,726                                | 55.58                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 96,267,811                   | 57,572,894                         | 38,694,917                           | 13.45  | 4,402,517                                | 87.02                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 16.30  | 2,811,726                                | 55.58                                      |
| NEPTUNE BEACH  | 112.664(1)(a)                          | 7.50%                    | 12,421,687                   | 9,831,227                          | 2,590,460                            | 20.88  | 575,506                                  | 32.24                                      |
| Police   | 112.664(1)(b)                          | 5.50%                    | 15,608,045                   | 9,831,227                          | 5,776,818                            | 15.99  | 920,160                                  | 51.55                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 20.88  | 575,506                                  | 32.24                                      |
| NEW PORT RICHEY  | 112.664(1)(a)                          | 7.50%                    | 14,904,637                   | 12,304,942                         | 2,599,695                            | 22.54  | 573,224                                  | 30.40                                      |
| Fire   | 112.664(1)(b)                          | 5.50%                    | 18,726,797                   | 12,304,942                         | 6,421,855                            | 16.98  | 1,030,931                                | 54.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 22.54  | 573,224                                  | 30.40                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>          | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|----------------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>                   |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>            |                                |                      |                          |                            |                              |  |                                  |                                    |
| NEW PORT RICHEY                  | 112.664(1)(a)                  | 7.25%                | 29,986,344               | 31,678,139                 | -1,691,795                   | 99.99  | 676,247                          | 26.63                              |
| Police                           | 112.664(1)(b)                  | 5.25%                | 37,674,445               | 31,678,139                 | 5,996,306                    | 31.08  | 1,230,785                        | 48.46                              |
| 10/1/2022                        | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 676,247                          | 26.63                              |
| NEW SMYRNA BEACH                 | 112.664(1)(a)                  | 7.80%                | 32,795,246               | 23,722,304                 | 9,072,942                    | 17.39  | 1,376,496                        | 47.50                              |
| Fire                             | 112.664(1)(b)                  | 5.80%                | 41,149,893               | 23,722,304                 | 17,427,589                   | 14.10  | 2,225,437                        | 76.70                              |
| 10/1/2022                        | Valuation Basis                | 7.80%                | N/A                      | N/A                        | N/A                          | 17.39  | 1,376,496                        | 47.50                              |
| NEW SMYRNA BEACH                 | 112.664(1)(a)                  | 7.75%                | 25,589,699               | 18,648,460                 | 6,941,239                    | 17.60  | 1,309,936                        | 43.20                              |
| Police                           | 112.664(1)(b)                  | 5.75%                | 32,220,005               | 18,648,460                 | 13,571,545                   | 14.18  | 2,043,045                        | 67.40                              |
| 10/1/2022                        | Valuation Basis                | 7.75%                | N/A                      | N/A                        | N/A                          | 17.60  | 1,309,936                        | 43.20                              |
| NORTH BAY FCD                    | 112.664(1)(a)                  | 7.25%                | 7,378,251                | 6,354,613                  | 1,023,638                    | 99.99  | 381,519                          | 29.70                              |
| Fire                             | 112.664(1)(b)                  | 5.25%                | 9,720,358                | 6,354,613                  | 3,365,745                    | 28.55  | 726,958                          | 56.50                              |
| 10/1/2022                        | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 381,519                          | 29.70                              |
| NORTH BREVARD HOSPITAL (Parrish) | 112.664(1)(a)                  | 6.85%                | 43,511,637               | 59,533,522                 | -16,021,885                  | 99.99  | 0                                | 0.00                               |
| General                          | 112.664(1)(b)                  | 4.85%                | 50,228,924               | 59,533,522                 | -9,304,598                   | 99.99  | 0                                | 0.00                               |
| 10/1/2022                        | Valuation Basis                | 6.85%                | N/A                      | N/A                        | N/A                          | 99.99  | 0                                | 0.00                               |
| NORTH BROWARD HOSPITAL           | 112.664(1)(a)                  | 6.25%                | 339,753,693              | 372,155,896                | -32,402,203                  | 19.50  | 9,165,931                        | 2.53                               |
| General                          | 112.664(1)(b)                  | 4.25%                | 383,842,844              | 372,155,896                | 11,686,948                   | 14.92  | 9,165,931                        | 2.53                               |
| 7/1/2020                         | Valuation Basis                | 6.25%                | N/A                      | N/A                        | N/A                          | 19.50  | 4,270,634                        | 1.18                               |
| NORTH COLLIER FCD                | 112.664(1)(a)                  | 7.00%                | 140,921,798              | 112,896,854                | 28,024,944                   | 35.31  | 9,017,533                        | 53.71                              |
| Fire                             | 112.664(1)(b)                  | 5.00%                | 189,508,317              | 112,896,854                | 76,611,463                   | 22.97  | 15,786,264                       | 94.02                              |
| 10/1/2022                        | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 35.31  | 9,017,533                        | 53.71                              |
| NORTH MIAMI 691 [GPF]            | 112.664(1)(a)                  | 6.75%                | 147,273,402              | 147,103,450                | 169,952                      | 99.99  | 2,026,900                        | 20.69                              |
| Fire                             | 112.664(1)(b)                  | 4.75%                | 186,314,483              | 147,103,450                | 39,211,033                   | 23.42  | 6,519,712                        | 66.56                              |
| 10/1/2022                        | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 2,026,900                        | 20.69                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>        | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|--------------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>                 |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| NORTH MIAMI 691 [GPF]          | 112.664(1)(a)                  | 6.75%                | 147,273,402              | 147,103,450                | 169,952                      | 99.99  | 2,026,900                        | 20.69                              |
| General                        | 112.664(1)(b)                  | 4.75%                | 186,314,483              | 147,103,450                | 39,211,033                   | 23.42  | 6,519,712                        | 66.56                              |
| 10/1/2022                      | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 2,026,900                        | 20.69                              |
| NORTH MIAMI 691 [GPF]          | 112.664(1)(a)                  | 6.75%                | 147,273,402              | 147,103,450                | 169,952                      | 99.99  | 2,026,900                        | 20.69                              |
| Police                         | 112.664(1)(b)                  | 4.75%                | 186,314,483              | 147,103,450                | 39,211,033                   | 23.42  | 6,519,712                        | 66.56                              |
| 10/1/2022                      | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 2,026,900                        | 20.69                              |
| NORTH MIAMI 748                | 112.664(1)(a)                  | 7.00%                | 132,960,355              | 94,495,300                 | 38,465,055                   | 20.83  | 5,993,640                        | 75.30                              |
| Police                         | 112.664(1)(b)                  | 5.00%                | 173,886,860              | 94,495,300                 | 79,391,560                   | 16.50  | 10,498,142                       | 131.89                             |
| 10/1/2022                      | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 20.83  | 5,993,640                        | 75.30                              |
| NORTH MIAMI BEACH              | 112.664(1)(a)                  | 7.35%                | 122,361,009              | 79,519,048                 | 42,841,961                   | 12.75  | 4,860,438                        | 65.02                              |
| General                        | 112.664(1)(b)                  | 5.35%                | 152,713,993              | 79,519,048                 | 73,194,945                   | 11.08  | 6,971,421                        | 93.26                              |
| 10/1/2022                      | Valuation Basis                | 7.35%                | N/A                      | N/A                        | N/A                          | 12.75  | 4,860,438                        | 65.02                              |
| NORTH MIAMI BEACH              | 112.664(1)(a)                  | 7.50%                | 164,953,918              | 96,061,114                 | 68,892,804                   | 11.13  | 8,127,285                        | 105.80                             |
| Police And Fire                | 112.664(1)(b)                  | 5.50%                | 207,229,555              | 96,061,114                 | 111,168,441                  | 9.94   | 11,045,458                       | 143.80                             |
| 10/1/2022                      | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 11.13  | 8,127,285                        | 105.80                             |
| NORTH MIAMI BEACH - MANAGEMENT | 112.664(1)(a)                  | 7.50%                | 20,977,766               | 19,315,757                 | 1,662,009                    | 30.51  | 388,310                          | 102.02                             |
| General                        | 112.664(1)(b)                  | 5.50%                | 25,436,453               | 19,315,757                 | 6,120,696                    | 17.94  | 1,035,518                        | 272.06                             |
| 10/1/2022                      | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 26.66  | 480,124                          | 126.14                             |
| NORTH PORT                     | 112.664(1)(a)                  | 6.75%                | 67,368,778               | 54,354,227                 | 13,014,551                   | 34.56  | 1,659,274                        | 43.00                              |
| Fire                           | 112.664(1)(b)                  | 4.75%                | 88,094,721               | 54,354,227                 | 33,740,494                   | 21.46  | 3,524,332                        | 91.32                              |
| 10/1/2022                      | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 34.56  | 1,659,274                        | 43.00                              |
| NORTH PORT                     | 112.664(1)(a)                  | 7.00%                | 63,434,238               | 54,206,098                 | 9,228,140                    | 32.96  | 2,441,809                        | 41.60                              |
| Police                         | 112.664(1)(b)                  | 5.00%                | 80,517,448               | 54,206,098                 | 26,311,350                   | 20.46  | 4,435,501                        | 75.60                              |
| 10/1/2022                      | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 32.96  | 2,441,809                        | 41.60                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| NORTH RIVER FCD  | 112.664(1)(a)                          | 7.40%                    | 32,695,990                   | 24,557,788                         | 8,138,202                            | 27.39  | 1,709,067                                | 33.90                                      |
| Fire   | 112.664(1)(b)                          | 5.40%                    | 41,043,664                   | 24,557,788                         | 16,485,876                           | 19.27  | 2,865,601                                | 56.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 27.39  | 1,709,067                                | 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                                      |
| OAKLAND PARK   | 112.664(1)(a)                          | 6.90%                    | 78,117,378                   | 56,836,803                         | 21,280,575                           | 12.76  | 3,959,545                                | 333.65                                     |
| Police And Fire  | 112.664(1)(b)                          | 4.90%                    | 93,640,359                   | 56,836,803                         | 36,803,556                           | 10.96  | 8,187,072                                | 689.88                                     |
| 10/1/2022  | Valuation Basis                        | 6.90%                    | N/A                          | N/A                                | N/A                                  | 12.76  | 3,959,545                                | 333.65                                     |
| OCALA  | 112.664(1)(a)                          | 7.00%                    | 99,641,323                   | 76,775,260                         | 22,866,063                           | 17.00  | 3,376,436                                | 38.16                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 127,665,839                  | 76,775,260                         | 50,890,578                           | 14.00  | 5,835,841                                | 65.95                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 17.00  | 3,376,436                                | 38.16                                      |
| OCALA  | 112.664(1)(a)                          | 6.80%                    | 239,986,252                  | 166,215,687                        | 73,770,565                           | 15.43  | 7,987,156                                | 88.70                                      |
| General  | 112.664(1)(b)                          | 4.80%                    | 301,872,247                  | 166,215,687                        | 135,656,560                          | 12.97  | 11,586,573                               | 128.70                                     |
| 10/1/2022  | Valuation Basis                        | 6.80%                    | N/A                          | N/A                                | N/A                                  | 15.43  | 7,987,156                                | 88.70                                      |
| OCALA  | 112.664(1)(a)                          | 7.25%                    | 107,819,338                  | 77,186,078                         | 30,633,260                           | 17.21  | 5,833,928                                | 40.49                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 135,322,997                  | 77,186,078                         | 58,136,919                           | 13.97  | 8,993,517                                | 62.41                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 17.21  | 5,833,928                                | 40.49                                      |
| OCEAN CITY-WRIGHT FCD                                  | 112.664(1)(a)                          | 6.80%                    | 24,715,240                   | 17,279,520                         | 7,435,720                            | 19.65  | 1,247,762                                | 35.00                                      |
| Fire   | 112.664(1)(b)                          | 4.80%                    | 32,038,817                   | 17,279,520                         | 14,759,297                           | 15.65  | 1,959,244                                | 55.00                                      |
| 10/1/2022  | Valuation Basis                        | 6.80%                    | N/A                          | N/A                                | N/A                                  | 19.65  | 1,247,762                                | 35.00                                      |
| OCOEE  | 112.664(1)(a)                          | 7.00%                    | 50,540,225                   | 42,317,846                         | 8,222,379                            | 25.10  | 1,634,161                                | 15.95                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 63,639,996                   | 42,317,846                         | 21,322,150                           | 17.90  | 3,043,772                                | 29.72                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 25.10  | 1,634,161                                | 15.95                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| OCOEE                   | 112.664(1)(a)                  | 7.00%                | 78,342,099               | 63,934,015                 | 14,408,084                   | 26.54  | 3,342,387                        | 32.36                              |
| Police And Fire         | 112.664(1)(b)                  | 5.00%                | 99,837,341               | 63,934,015                 | 35,903,326                   | 18.82  | 5,916,509                        | 57.28                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 26.54  | 3,342,387                        | 32.36                              |
| OKALOOSA ISLAND FCD     | 112.664(1)(a)                  | 7.10%                | 20,528,985               | 11,599,387                 | 8,929,598                    | 13.79  | 1,274,315                        | 92.00                              |
| Fire                    | 112.664(1)(b)                  | 5.10%                | 27,041,833               | 11,599,387                 | 15,442,446                   | 12.09  | 1,783,736                        | 128.80                             |
| 10/1/2022               | Valuation Basis                | 7.10%                | N/A                      | N/A                        | N/A                          | 13.79  | 1,274,315                        | 92.00                              |
| OKEECHOBEE              | 112.664(1)(a)                  | 6.00%                | 3,720,263                | 4,007,139                  | -286,876                     | 99.99  | 44,389                           | 0.00                               |
| Fire                    | 112.664(1)(b)                  | 4.00%                | 4,791,393                | 4,007,139                  | 784,254                      | 30.83  | 44,389                           | 0.00                               |
| 10/1/2022               | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 44,389                           | 0.00                               |
| OKEECHOBEE              | 112.664(1)(a)                  | 6.75%                | 4,948,186                | 5,061,980                  | -113,794                     | 99.99  | 68,464                           | 6.00                               |
| General                 | 112.664(1)(b)                  | 4.75%                | 6,152,635                | 5,061,980                  | 1,090,655                    | 27.92  | 307,603                          | 26.96                              |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 68,464                           | 6.00                               |
| OKEECHOBEE              | 112.664(1)(a)                  | 7.00%                | 9,829,173                | 9,486,273                  | 342,900                      | 99.99  | 156,178                          | 14.55                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 12,414,747               | 9,486,273                  | 2,928,474                    | 28.75  | 559,566                          | 52.11                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 156,178                          | 14.55                              |
| OKEECHOBEE UTILITY      | 112.664(1)(a)                  | 6.75%                | 10,502,569               | 9,626,810                  | 875,759                      | 99.99  | 221,329                          | 10.37                              |
| General                 | 112.664(1)(b)                  | 4.75%                | 13,537,765               | 9,626,810                  | 3,910,955                    | 23.75  | 752,229                          | 35.25                              |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 221,329                          | 10.37                              |
| OLDSMAR                 | 112.664(1)(a)                  | 7.00%                | 8,365,146                | 7,457,406                  | 907,740                      | 12.79  | 470,175                          | 75.54                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 11,519,843               | 7,457,406                  | 4,062,437                    | 11.60  | 1,197,158                        | 184.70                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 12.63  | 389,635                          | 60.11                              |
| ORANGE COUNTY LIBRARY   | 112.664(1)(a)                  | 6.75%                | 46,146,686               | 63,122,000                 | -16,975,314                  | 78.00  | 427,748                          | 10.37                              |
| General                 | 112.664(1)(b)                  | 4.75%                | 58,459,992               | 63,122,000                 | -4,662,008                   | 78.00  | 610,338                          | 14.79                              |
| 1/1/2022                | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 78.00  | 427,748                          | 10.37                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| ORANGE PARK  | 112.664(1)(a)                          | 7.25%                    | 9,994,198                    | 8,473,378                          | 1,520,820                            | 34.85  | 449,098                                  | 28.89                                      |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 12,730,017                   | 8,473,378                          | 4,256,639                            | 20.54  | 789,023                                  | 50.76                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 34.85  | 449,098                                  | 28.89                                      |
| ORANGE PARK  | 112.664(1)(a)                          | 7.00%                    | 11,544,284                   | 11,580,763                         | -36,479                              | 99.99  | 248,454                                  | 9.84                                       |
| General  | 112.664(1)(b)                          | 5.00%                    | 14,621,385                   | 11,580,763                         | 3,040,622                            | 26.25  | 593,461                                  | 23.51                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 248,454                                  | 9.84                                       |
| ORANGE PARK  | 112.664(1)(a)                          | 6.70%                    | 23,466,777                   | 19,735,288                         | 3,731,489                            | 27.54  | 514,688                                  | 34.80                                      |
| Police   | 112.664(1)(b)                          | 4.70%                    | 30,161,352                   | 19,735,288                         | 10,426,064                           | 19.37  | 1,198,615                                | 81.05                                      |
| 10/1/2022  | Valuation Basis                        | 6.70%                    | N/A                          | N/A                                | N/A                                  | 27.54  | 514,688                                  | 34.80                                      |
| ORLANDO  | 112.664(1)(a)                          | 7.25%                    | 613,636,368                  | 448,157,347                        | 165,479,021                          | 16.00  | 23,169,781                               | 48.93                                      |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 782,872,365                  | 448,157,347                        | 334,715,018                          | 13.00  | 42,583,158                               | 89.93                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 16.00  | 22,834,091                               | 48.22                                      |
| ORLANDO  | 112.664(1)(a)                          | 6.50%                    | 263,023,937                  | 202,833,617                        | 60,190,320                           | 14.67  | 9,263,853                                | 444.02                                     |
| General  | 112.664(1)(b)                          | 4.50%                    | 318,023,505                  | 202,833,617                        | 115,189,888                          | 12.25  | 17,498,016                               | 838.69                                     |
| 9/30/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 14.50  | 10,409,883                               | 498.95                                     |
| ORLANDO  | 112.664(1)(a)                          | 7.25%                    | 864,675,581                  | 641,053,761                        | 223,621,820                          | 16.85  | 37,357,169                               | 60.66                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 1,107,332,909                | 641,053,761                        | 466,279,148                          | 14.18  | 61,757,874                               | 100.28                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 16.85  | 37,357,169                               | 60.66                                      |
| ORLANDO AVIATION                                       | 112.664(1)(a)                          | 6.75%                    | 144,478,444                  | 123,518,122                        | 20,960,322                           | 17.78  | 733,198                                  | 30.80                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 173,272,496                  | 123,518,122                        | 49,754,374                           | 13.99  | 2,879,934                                | 120.50                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 17.78  | 733,198                                  | 30.80                                      |
| ORLANDO UTILITY  | 112.664(1)(a)                          | 6.75%                    | 537,951,533                  | 431,017,402                        | 106,934,131                          | 17.33  | 19,112,542                               | 16.46                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 640,569,467                  | 431,017,402                        | 209,552,065                          | 13.83  | 31,454,113                               | 27.09                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 17.33  | 19,112,542                               | 16.46                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| ORMOND BEACH   | 112.664(1)(a)                          | 7.00%                    | 42,864,183                   | 32,216,230                         | 10,647,953                           | 16.28  | 1,442,695                                | 61.60                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 52,930,074                   | 32,216,230                         | 20,713,844                           | 13.32  | 2,343,173                                | 100.00                                     |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 16.28  | 1,442,695                                | 61.60                                      |
| ORMOND BEACH   | 112.664(1)(a)                          | 6.75%                    | 61,609,430                   | 49,825,025                         | 11,784,405                           | 20.99  | 1,042,929                                | 21.40                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 75,974,137                   | 49,825,025                         | 26,149,112                           | 15.82  | 2,023,482                                | 41.60                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 20.99  | 1,042,929                                | 21.40                                      |
| ORMOND BEACH   | 112.664(1)(a)                          | 6.75%                    | 52,152,868                   | 37,822,613                         | 14,330,255                           | 18.24  | 2,074,163                                | 50.20                                      |
| Police   | 112.664(1)(b)                          | 4.75%                    | 66,522,465                   | 37,822,613                         | 28,699,852                           | 14.71  | 3,437,629                                | 83.20                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 18.24  | 2,074,163                                | 50.20                                      |
| OVIEDO   | 112.664(1)(a)                          | 7.10%                    | 23,449,812                   | 16,982,918                         | 6,466,894                            | 27.24  | 1,115,321                                | 32.10                                      |
| Fire   | 112.664(1)(b)                          | 5.10%                    | 30,698,233                   | 16,982,918                         | 13,715,315                           | 19.60  | 1,954,888                                | 56.20                                      |
| 10/1/2022  | Valuation Basis                        | 7.10%                    | N/A                          | N/A                                | N/A                                  | 27.24  | 1,115,321                                | 32.10                                      |
| OVIEDO   | 112.664(1)(a)                          | 7.00%                    | 34,945,410                   | 29,249,534                         | 5,695,876                            | 38.06  | 1,123,863                                | 25.40                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 44,128,078                   | 29,249,534                         | 14,878,544                           | 20.88  | 2,267,399                                | 51.20                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 38.06  | 1,123,863                                | 25.40                                      |
| PACE FCD   | 112.664(1)(a)                          | 7.00%                    | 604,597                      | 722,655                            | -118,058                             | 22.38  | 175,911                                  | 20.98                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 819,086                      | 722,655                            | 96,431                               | 20.40  | 307,345                                  | 36.66                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 21.83  | 203,026                                  | 24.22                                      |
| PALATKA  | 112.664(1)(a)                          | 7.40%                    | 12,166,658                   | 8,334,135                          | 3,832,523                            | 20.08  | 582,148                                  | 41.30                                      |
| Fire   | 112.664(1)(b)                          | 5.40%                    | 15,610,415                   | 8,334,135                          | 7,276,280                            | 15.87  | 949,148                                  | 67.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 20.08  | 582,148                                  | 41.30                                      |
| PALATKA  | 112.664(1)(a)                          | 7.40%                    | 27,230,905                   | 17,958,805                         | 9,272,100                            | 12.37  | 1,528,872                                | 36.80                                      |
| General  | 112.664(1)(b)                          | 5.40%                    | 33,266,244                   | 17,958,805                         | 15,307,439                           | 10.70  | 2,087,990                                | 50.30                                      |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 12.37  | 1,528,872                                | 36.80                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| PALATKA                 | 112.664(1)(a)                  | 7.50%                | 14,675,877               | 11,089,398                 | 3,586,479                    | 20.88  | 444,191                          | 31.60                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 18,655,145               | 11,089,398                 | 7,565,747                    | 15.90  | 800,671                          | 56.90                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 20.88  | 444,191                          | 31.60                              |
| PALM BAY                | 112.664(1)(a)                  | 7.50%                | 126,915,182              | 88,699,375                 | 38,215,807                   | 18.99  | 4,970,291                        | 62.80                              |
| Fire                    | 112.664(1)(b)                  | 5.50%                | 163,084,765              | 88,699,375                 | 74,385,390                   | 15.42  | 8,659,909                        | 109.30                             |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 18.99  | 4,970,291                        | 62.80                              |
| PALM BAY                | 112.664(1)(a)                  | 7.65%                | 11,206                   | 205,212                    | -194,006                     | 99.99  | 0                                | 0.00                               |
| General                 | 112.664(1)(b)                  | 5.65%                | 12,066                   | 205,212                    | -193,146                     | 99.99  | 0                                | 0.00                               |
| 10/1/2022               | Valuation Basis                | 7.65%                | N/A                      | N/A                        | N/A                          | 99.99  | 0                                | 0.00                               |
| PALM BAY                | 112.664(1)(a)                  | 7.50%                | 150,473,252              | 113,303,174                | 37,170,078                   | 23.36  | 4,666,504                        | 46.90                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 195,706,138              | 113,303,174                | 82,402,964                   | 17.79  | 9,358,640                        | 94.20                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 23.36  | 4,666,504                        | 46.90                              |
| PALM BEACH              | 112.664(1)(a)                  | 6.40%                | 367,923,051              | 237,505,807                | 130,417,244                  | 14.83  | 14,448,315                       | 60.64                              |
| General Police And Fire | 112.664(1)(b)                  | 4.40%                | 468,085,250              | 237,505,807                | 230,579,443                  | 12.58  | 21,960,815                       | 92.17                              |
| 9/30/2022               | Valuation Basis                | 6.40%                | N/A                      | N/A                        | N/A                          | 14.83  | 14,448,315                       | 60.64                              |
| PALM BEACH GARDENS      | 112.664(1)(a)                  | 6.85%                | 165,062,345              | 120,803,471                | 44,258,874                   | 24.17  | 6,007,781                        | 65.95                              |
| Fire                    | 112.664(1)(b)                  | 4.85%                | 211,584,156              | 120,803,471                | 90,780,685                   | 18.40  | 10,302,327                       | 113.09                             |
| 10/1/2022               | Valuation Basis                | 6.85%                | N/A                      | N/A                        | N/A                          | 24.17  | 6,007,781                        | 65.95                              |
| 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)                  | 6.15%                | 133,840,084              | 111,825,514                | 22,014,570                   | 22.00  | 6,785,450                        | 63.85                              |
| Police                  | 112.664(1)(b)                  | 4.15%                | 163,404,845              | 111,825,514                | 51,579,331                   | 16.67  | 11,478,409                       | 108.01                             |
| 10/1/2022               | Valuation Basis                | 6.15%                | N/A                      | N/A                        | N/A                          | 22.00  | 6,785,450                        | 63.85                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| PALM COAST (VOL)                                       | 112.664(1)(a)                          | 6.00%                    | 4,552,092                    | 5,052,699                          | -500,607                             | 99.99  | 140,193                                  | 999.99                                     |
| Fire   | 112.664(1)(b)                          | 4.00%                    | 5,381,569                    | 5,052,699                          | 328,870                              | 99.99  | 224,183                                  | 999.99                                     |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 140,193                                  | 999.99                                     |
| PALM HARBOR FCD  | 112.664(1)(a)                          | 7.50%                    | 41,644,357                   | 38,773,711                         | 2,870,646                            | 99.99  | 2,247,399                                | 36.08                                      |
| Fire   | 112.664(1)(b)                          | 5.50%                    | 55,280,447                   | 38,773,711                         | 16,506,736                           | 30.41  | 4,447,119                                | 71.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 2,247,399                                | 36.08                                      |
| PALM TRAN, INC. (ATU-1577)                             | 112.664(1)(a)                          | 7.00%                    | 159,943,269                  | 154,520,407                        | 5,422,862                            | 21.31  | 7,188,153                                | 21.60                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 197,034,314                  | 154,520,407                        | 42,513,907                           | 16.24  | 11,397,632                               | 34.25                                      |
| 1/1/2022   | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 21.31  | 7,188,153                                | 21.60                                      |
| PALMETTO   | 112.664(1)(a)                          | 6.75%                    | 18,152,270                   | 15,203,004                         | 2,949,266                            | 27.04  | 433,665                                  | 14.33                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 22,517,129                   | 15,203,004                         | 7,314,125                            | 17.85  | 867,657                                  | 28.68                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 27.04  | 433,665                                  | 14.33                                      |
| PALMETTO   | 112.664(1)(a)                          | 6.75%                    | 17,607,266                   | 13,853,394                         | 3,753,872                            | 20.52  | 591,999                                  | 33.25                                      |
| Police   | 112.664(1)(b)                          | 4.75%                    | 21,969,182                   | 13,853,394                         | 8,115,788                            | 15.87  | 1,019,839                                | 57.31                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 20.52  | 591,999                                  | 33.25                                      |
| PANAMA CITY  | 112.664(1)(a)                          | 7.50%                    | 57,920,710                   | 38,163,302                         | 19,757,408                           | 15.31  | 3,387,390                                | 66.20                                      |
| Fire   | 112.664(1)(b)                          | 5.50%                    | 73,719,165                   | 38,163,302                         | 35,555,863                           | 12.86  | 5,155,504                                | 100.60                                     |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 15.31  | 3,387,390                                | 66.20                                      |
| PANAMA CITY  | 112.664(1)(a)                          | 7.50%                    | 50,602,912                   | 36,748,004                         | 13,854,908                           | 16.81  | 2,141,143                                | 38.80                                      |
| Police   | 112.664(1)(b)                          | 5.50%                    | 63,457,125                   | 36,748,004                         | 26,709,121                           | 13.78  | 3,367,946                                | 60.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 16.81  | 2,141,143                                | 38.80                                      |
| 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                                       |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| PANAMA CITY BEACH                                      | 112.664(1)(a)                          | 7.00%                    | 24,029,646                   | 17,801,272                         | 6,228,374                            | 17.75  | 789,231                                  | 23.77                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 32,694,768                   | 17,801,272                         | 14,893,496                           | 15.08  | 650,728                                  | 19.60                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 17.75  | 789,231                                  | 23.77                                      |
| PANAMA CITY BEACH                                      | 112.664(1)(a)                          | 7.00%                    | 49,897,583                   | 41,133,108                         | 8,764,475                            | 16.92  | 1,324,208                                | 11.99                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 65,471,508                   | 41,133,108                         | 237                                  | 14.25  | 3,305,800                                | 31.27                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 16.92  | 1,324,208                                | 11.99                                      |
| PANAMA CITY BEACH                                      | 112.664(1)(a)                          | 7.00%                    | 31,070,496                   | 24,258,456                         | 6,812,040                            | 17.75  | 933,797                                  | 19.08                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 0                            | 24,258,456                         | 16,165,557                           | 14.92  | 2,426,565                                | 52.06                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 17.75  | 933,797                                  | 19.08                                      |
| PARKLAND   | 112.664(1)(a)                          | 6.50%                    | 2,429,034                    | 2,067,857                          | 361,177                              | 21.02  | 89,744                                   | 0.00                                       |
| Police   | 112.664(1)(b)                          | 4.50%                    | 2,987,286                    | 2,067,857                          | 919,429                              | 15.96  | 147,546                                  | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 21.02  | 89,744                                   | 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%                    | 3,372,165                    | 3,305,495                          | 66,670                               | 26.83  | 90,812                                   | 87.32                                      |
| General  | 112.664(1)(b)                          | 4.00%                    | 4,454,867                    | 3,305,495                          | 1,149,372                            | 20.17  | 242,291                                  | 232.97                                     |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 26.83  | 90,812                                   | 87.32                                      |
| PEMBROKE PINES   | 112.664(1)(a)                          | 5.75%                    | 204,973,347                  | 196,432,476                        | 8,540,871                            | 83.00  | 364,567                                  | 529.91                                     |
| General  | 112.664(1)(b)                          | 3.75%                    | 258,190,888                  | 196,432,476                        | 61,758,412                           | 83.00  | 6,792,830                                | 378.91                                     |
| 10/1/2022  | Valuation Basis                        | 5.75%                    | N/A                          | N/A                                | N/A                                  | 83.00  | 364,567                                  | 529.91                                     |
| PEMBROKE PINES   | 112.664(1)(a)                          | 7.45%                    | 1,089,914,347                | 765,837,403                        | 324,076,944                          | 15.67  | 38,355,020                               | 123.80                                     |
| Police And Fire  | 112.664(1)(b)                          | 5.45%                    | 1,367,896,168                | 765,837,403                        | 602,058,765                          | 13.25  | 57,780,382                               | 186.50                                     |
| 10/1/2022  | Valuation Basis                        | 7.45%                    | N/A                          | N/A                                | N/A                                  | 15.67  | 38,355,020                               | 123.80                                     |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| PENSACOLA               | 112.664(1)(a)                  | 7.75%                | 139,184,402              | 116,636,599                | 22,547,803                   | 23.09  | 2,583,259                        | 38.60                              |
| Fire                    | 112.664(1)(b)                  | 5.75%                | 174,674,012              | 116,636,599                | 58,037,413                   | 16.98  | 6,187,410                        | 92.40                              |
| 10/1/2022               | Valuation Basis                | 7.75%                | N/A                      | N/A                        | N/A                          | 23.09  | 2,583,259                        | 38.60                              |
| PENSACOLA               | 112.664(1)(a)                  | 7.00%                | 174,582,913              | 131,905,286                | 42,677,627                   | 15.08  | 5,599,270                        | 114.02                             |
| General                 | 112.664(1)(b)                  | 5.00%                | 211,351,876              | 131,905,286                | 79,446,590                   | 12.50  | 14,223,011                       | 289.63                             |
| 9/30/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 15.08  | 5,599,270                        | 114.02                             |
| PENSACOLA               | 112.664(1)(a)                  | 7.13%                | 141,929,617              | 108,649,729                | 33,279,888                   | 20.44  | 4,309,018                        | 102.60                             |
| Police                  | 112.664(1)(b)                  | 5.13%                | 182,182,290              | 108,649,729                | 73,532,561                   | 16.11  | 7,341,413                        | 174.80                             |
| 10/1/2022               | Valuation Basis                | 7.13%                | N/A                      | N/A                        | N/A                          | 20.44  | 4,309,018                        | 102.60                             |
| PERRY                   | 112.664(1)(a)                  | 6.75%                | 5,609,267                | 4,055,951                  | 1,553,316                    | 21.64  | 289,242                          | 37.30                              |
| Fire                    | 112.664(1)(b)                  | 4.75%                | 7,023,261                | 4,055,951                  | 2,967,310                    | 16.24  | 469,439                          | 60.40                              |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 21.64  | 289,242                          | 37.30                              |
| PERRY                   | 112.664(1)(a)                  | 7.25%                | 10,246,118               | 9,015,839                  | 1,230,279                    | 30.19  | 240,687                          | 19.60                              |
| Police                  | 112.664(1)(b)                  | 5.25%                | 12,707,277               | 9,015,839                  | 3,691,438                    | 18.70  | 524,883                          | 42.90                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 30.19  | 240,687                          | 19.60                              |
| PINELLAS PARK           | 112.664(1)(a)                  | 7.25%                | 83,254,772               | 70,415,537                 | 12,839,235                   | 26.70  | 2,353,045                        | 39.40                              |
| Fire                    | 112.664(1)(b)                  | 5.25%                | 104,934,248              | 70,415,537                 | 34,518,711                   | 18.73  | 4,736,325                        | 79.20                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 26.70  | 2,353,045                        | 39.40                              |
| PINELLAS PARK           | 112.664(1)(a)                  | 6.75%                | 103,105,489              | 96,569,889                 | 6,535,600                    | 93.08  | 1,699,882                        | 11.07                              |
| General                 | 112.664(1)(b)                  | 4.75%                | 132,636,914              | 96,569,889                 | 36,067,025                   | 24.83  | 4,894,326                        | 31.86                              |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 93.08  | 1,699,882                        | 11.07                              |
| PINELLAS PARK           | 112.664(1)(a)                  | 7.30%                | 80,774,670               | 77,874,122                 | 2,900,548                    | 99.99  | 1,950,638                        | 23.39                              |
| Police                  | 112.664(1)(b)                  | 5.30%                | 104,545,217              | 77,874,122                 | 26,671,095                   | 27.08  | 4,197,516                        | 50.33                              |
| 10/1/2022               | Valuation Basis                | 7.30%                | N/A                      | N/A                        | N/A                          | 99.99  | 1,950,638                        | 23.39                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| PLANT CITY   | 112.664(1)(a)                          | 7.50%                    | 78,724,109                   | 56,378,041                         | 22,346,068                           | 17.37  | 3,452,316                                | 39.50                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.50%                    | 98,330,218                   | 56,378,041                         | 41,952,177                           | 14.09  | 5,370,313                                | 61.50                                      |
| 10/1/2022  | Valuation Basis                        | 7.50%                    | N/A                          | N/A                                | N/A                                  | 17.37  | 3,452,316                                | 39.50                                      |
| PLANTATION   | 112.664(1)(a)                          | 6.75%                    | 254,143,151                  | 180,982,444                        | 73,160,707                           | 17.08  | 10,345,628                               | 28.69                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 316,111,731                  | 180,982,444                        | 135,129,287                          | 14.00  | 16,977,053                               | 47.08                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 17.08  | 10,345,628                               | 28.69                                      |
| PLANTATION   | 112.664(1)(a)                          | 6.75%                    | 243,636,359                  | 184,701,068                        | 58,935,291                           | 17.83  | 8,266,079                                | 66.63                                      |
| Police   | 112.664(1)(b)                          | 4.75%                    | 296,942,178                  | 184,701,068                        | 112,241,110                          | 14.50  | 12,965,450                               | 104.51                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 17.83  | 8,266,079                                | 66.63                                      |
| PLANTATION (VOL)                                       | 112.664(1)(a)                          | 7.08%                    | 22,613,216                   | 22,158,953                         | 454,263                              | 99.99  | 0  | 0.00                                       |
| Fire   | 112.664(1)(b)                          | 5.08%                    | 27,140,540                   | 22,158,953                         | 4,981,587                            | 27.33  | 537,225                                  | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 7.08%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 0  | 0.00                                       |
| POMPANO BEACH  | 112.664(1)(a)                          | 7.35%                    | 356,419,240                  | 227,129,215                        | 129,290,025                          | 16.08  | 18,658,621                               | 46.04                                      |
| General  | 112.664(1)(b)                          | 5.35%                    | 455,500,786                  | 227,129,215                        | 228,371,571                          | 13.25  | 29,246,350                               | 72.16                                      |
| 10/1/2022  | Valuation Basis                        | 7.35%                    | N/A                          | N/A                                | N/A                                  | 16.08  | 18,658,621                               | 46.04                                      |
| POMPANO BEACH  | 112.664(1)(a)                          | 7.10%                    | 385,338,540                  | 232,785,583                        | 152,552,957                          | 10.00  | 12,901,620                               | 67.82                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.10%                    | 544,843,243                  | 232,301,213                        | 312,542,030                          | 8.00   | 30,286,384                               | 159.21                                     |
| 10/1/2022  | Valuation Basis                        | 7.10%                    | N/A                          | N/A                                | N/A                                  | 9.00   | 19,813,632                               | 104.16                                     |
| PORT ORANGE  | 112.664(1)(a)                          | 7.25%                    | 56,737,174                   | 34,965,638                         | 21,771,536                           | 17.29  | 3,448,197                                | 100.50                                     |
| Fire   | 112.664(1)(b)                          | 5.25%                    | 71,753,538                   | 34,965,638                         | 36,787,900                           | 14.10  | 4,663,790                                | 135.80                                     |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 17.29  | 3,448,197                                | 100.50                                     |
| PORT ORANGE  | 112.664(1)(a)                          | 6.00%                    | 43,831,359                   | 35,435,906                         | 8,395,453                            | 22.58  | 1,013,847                                | 28.86                                      |
| General  | 112.664(1)(b)                          | 4.00%                    | 54,245,577                   | 35,435,906                         | 18,809,671                           | 16.42  | 2,589,646                                | 73.73                                      |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 22.58  | 814,608                                  | 23.19                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| PORT ORANGE  | 112.664(1)(a)                          | 6.95%                    | 61,443,842                   | 48,598,646                         | 12,845,196                           | 17.09  | 2,677,037                                | 52.91                                      |
| Police   | 112.664(1)(b)                          | 4.95%                    | 78,411,245                   | 48,598,646                         | 29,812,599                           | 14.05  | 4,403,630                                | 87.03                                      |
| 10/1/2022  | Valuation Basis                        | 6.95%                    | N/A                          | N/A                                | N/A                                  | 17.09  | 2,677,037                                | 52.91                                      |
| PORT ST. LUCIE   | 112.664(1)(a)                          | 7.00%                    | 170,889,873                  | 137,830,968                        | 33,058,905                           | 28.94  | 9,910,346                                | 40.20                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 219,041,651                  | 137,830,968                        | 81,210,683                           | 19.68  | 16,483,095                               | 66.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 28.94  | 9,910,346                                | 40.20                                      |
| PUNTA GORDA  | 112.664(1)(a)                          | 7.45%                    | 22,625,216                   | 18,856,075                         | 3,769,141                            | 99.99  | 821,673                                  | 30.70                                      |
| Fire   | 112.664(1)(b)                          | 5.45%                    | 28,290,034                   | 18,856,075                         | 9,433,959                            | 23.71  | 1,616,907                                | 60.30                                      |
| 10/1/2022  | Valuation Basis                        | 7.45%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 821,673                                  | 30.70                                      |
| PUNTA GORDA  | 112.664(1)(a)                          | 6.75%                    | 58,653,139                   | 47,989,028                         | 10,664,111                           | 21.44  | 989,478                                  | 33.80                                      |
| General  | 112.664(1)(b)                          | 4.75%                    | 72,079,423                   | 47,989,028                         | 24,090,395                           | 16.13  | 2,060,046                                | 70.40                                      |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 21.44  | 989,478                                  | 33.80                                      |
| PUNTA GORDA  | 112.664(1)(a)                          | 7.00%                    | 25,022,702                   | 19,560,609                         | 5,462,093                            | 20.62  | 965,179                                  | 36.60                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 31,550,207                   | 19,560,609                         | 11,989,598                           | 15.93  | 1,660,984                                | 63.10                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 20.62  | 965,179                                  | 36.60                                      |
| QUINCY   | 112.664(1)(a)                          | 6.70%                    | 11,695,063                   | 8,632,126                          | 3,062,937                            | 14.98  | 487,651                                  | 27.50                                      |
| Police And Fire  | 112.664(1)(b)                          | 4.70%                    | 14,515,977                   | 8,632,126                          | 5,883,851                            | 12.56  | 758,220                                  | 44.90                                      |
| 10/1/2022  | Valuation Basis                        | 6.70%                    | N/A                          | N/A                                | N/A                                  | 14.98  | 487,651                                  | 27.50                                      |
| RIVIERA BEACH  | 112.664(1)(a)                          | 5.90%                    | 107,675,786                  | 100,533,980                        | 7,141,806                            | 39.67  | 1,958,366                                | 43.85                                      |
| Fire   | 112.664(1)(b)                          | 3.90%                    | 133,274,203                  | 100,533,980                        | 32,740,223                           | 20.75  | 7,268,045                                | 162.74                                     |
| 10/1/2022  | Valuation Basis                        | 5.90%                    | N/A                          | N/A                                | N/A                                  | 39.67  | 1,958,366                                | 43.85                                      |
| RIVIERA BEACH  | 112.664(1)(a)                          | 7.00%                    | 107,664,419                  | 121,224,047                        | -13,559,628                          | 99.99  | 1,574,158                                | 28.37                                      |
| General  | 112.664(1)(b)                          | 5.00%                    | 131,050,349                  | 121,224,047                        | 9,826,302                            | 33.50  | 2,287,077                                | 41.23                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 1,574,158                                | 28.37                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| RIVIERA BEACH  | 112.664(1)(a)                          | 7.00%                    | 100,814,399                  | 78,523,910                         | 22,290,489                           | 23.92  | 3,473,713                                | 48.23                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 128,510,558                  | 78,523,910                         | 49,986,648                           | 17.33  | 6,889,626                                | 95.65                                      |
| 9/30/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 25.58  | 3,240,466                                | 44.99                                      |
| ROCKLEDGE  | 112.664(1)(a)                          | 7.55%                    | 16,900,036                   | 12,763,145                         | 4,136,891                            | 15.68  | 750,814                                  | 35.31                                      |
| Fire   | 112.664(1)(b)                          | 5.55%                    | 21,185,054                   | 12,763,145                         | 8,421,909                            | 13.05  | 1,248,178                                | 58.70                                      |
| 10/1/2022  | Valuation Basis                        | 7.55%                    | N/A                          | N/A                                | N/A                                  | 15.68  | 750,814                                  | 35.31                                      |
| ROCKLEDGE  | 112.664(1)(a)                          | 7.55%                    | 22,993,133                   | 19,374,874                         | 3,618,259                            | 18.16  | 866,552                                  | 15.91                                      |
| General  | 112.664(1)(b)                          | 5.55%                    | 28,938,009                   | 19,374,874                         | 9,563,135                            | 14.68  | 1,615,999                                | 29.67                                      |
| 10/1/2022  | Valuation Basis                        | 7.55%                    | N/A                          | N/A                                | N/A                                  | 18.16  | 866,552                                  | 15.91                                      |
| ROCKLEDGE  | 112.664(1)(a)                          | 7.55%                    | 18,243,075                   | 16,257,560                         | 1,985,515                            | 21.20  | 552,648                                  | 21.27                                      |
| Police   | 112.664(1)(b)                          | 5.55%                    | 22,931,937                   | 16,257,560                         | 6,674,377                            | 16.57  | 1,147,678                                | 44.16                                      |
| 10/1/2022  | Valuation Basis                        | 7.55%                    | N/A                          | N/A                                | N/A                                  | 21.20  | 552,648                                  | 21.27                                      |
| SAFETY HARBOR  | 112.664(1)(a)                          | 7.00%                    | 10,844,013                   | 12,062,819                         | -1,218,806                           | 27.59  | 548,010                                  | 30.39                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 15,030,541                   | 12,062,819                         | 2,967,722                            | 21.68  | 1,375,433                                | 76.27                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 26.52  | 512,957                                  | 28.44                                      |
| SAINT AUGUSTINE  | 112.664(1)(a)                          | 7.15%                    | 17,081,848                   | 13,953,807                         | 3,128,041                            | 32.84  | 735,584                                  | 30.67                                      |
| Fire   | 112.664(1)(b)                          | 5.15%                    | 21,773,422                   | 13,953,807                         | 7,819,615                            | 19.96  | 1,307,657                                | 54.51                                      |
| 10/1/2022  | Valuation Basis                        | 7.15%                    | N/A                          | N/A                                | N/A                                  | 32.84  | 735,584                                  | 30.67                                      |
| SAINT AUGUSTINE  | 112.664(1)(a)                          | 7.30%                    | 63,205,806                   | 52,280,494                         | 10,925,312                           | 18.23  | 4,216,564                                | 32.63                                      |
| General  | 112.664(1)(b)                          | 5.30%                    | 84,764,021                   | 52,280,494                         | 32,483,527                           | 14.73  | 6,373,416                                | 49.34                                      |
| 10/1/2022  | Valuation Basis                        | 7.30%                    | N/A                          | N/A                                | N/A                                  | 18.23  | 2,789,162                                | 21.59                                      |
| SAINT AUGUSTINE  | 112.664(1)(a)                          | 7.20%                    | 27,024,034                   | 23,808,247                         | 3,215,787                            | 22.93  | 1,056,758                                | 25.43                                      |
| Police   | 112.664(1)(b)                          | 5.20%                    | 35,673,488                   | 23,808,247                         | 11,865,241                           | 18.04  | 1,799,491                                | 43.30                                      |
| 10/1/2022  | Valuation Basis                        | 7.20%                    | N/A                          | N/A                                | N/A                                  | 22.93  | 1,056,758                                | 25.43                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| SAINT CLOUD             | 112.664(1)(a)                  | 7.25%                | 75,750,940               | 65,588,404                 | 10,162,536                   | 34.72  | 3,100,725                        | 18.98                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 97,445,539               | 65,588,404                 | 31,857,135                   | 20.82  | 5,829,434                        | 35.68                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 34.72  | 3,100,725                        | 18.98                              |
| SAINT CLOUD             | 112.664(1)(a)                  | 7.45%                | 85,296,097               | 63,996,722                 | 21,299,375                   | 26.08  | 5,127,066                        | 42.14                              |
| Police And Fire         | 112.664(1)(b)                  | 5.45%                | 110,613,016              | 63,996,722                 | 46,616,294                   | 18.84  | 8,264,768                        | 67.93                              |
| 10/1/2022               | Valuation Basis                | 7.45%                | N/A                      | N/A                        | N/A                          | 26.08  | 5,127,066                        | 42.14                              |
| SAINT JOHNS RIVER PW PK | 112.664(1)(a)                  | 6.00%                | 160,439,795              | 155,643,199                | 4,796,596                    | 28.00  | 122,485                          | 57.61                              |
| General                 | 112.664(1)(b)                  | 4.00%                | 194,107,114              | 155,643,199                | 38,463,915                   | 17.67  | 6,816,164                        | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 28.00  | 122,485                          | 57.61                              |
| SAINT LUCIE COUNTY FCD  | 112.664(1)(a)                  | 7.40%                | 450,007,484              | 316,474,303                | 133,533,181                  | 17.00  | 20,882,755                       | 60.71                              |
| Fire                    | 112.664(1)(b)                  | 5.40%                | 552,761,114              | 316,474,303                | 236,286,811                  | 14.08  | 33,210,839                       | 96.55                              |
| 10/1/2022               | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 17.00  | 20,882,755                       | 60.71                              |
| SAINT LUCIE COUNTY FCD  | 112.664(1)(a)                  | 7.40%                | 30,699,823               | 18,709,501                 | 11,990,322                   | 15.24  | 2,110,748                        | 42.60                              |
| General                 | 112.664(1)(b)                  | 5.40%                | 38,512,826               | 18,709,501                 | 19,803,325                   | 12.94  | 3,035,232                        | 61.20                              |
| 10/1/2022               | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 15.24  | 2,110,748                        | 42.60                              |
| SAINT PETE BEACH        | 112.664(1)(a)                  | 7.40%                | 26,042,397               | 16,232,887                 | 9,809,510                    | 15.37  | 1,325,864                        | 58.20                              |
| Fire                    | 112.664(1)(b)                  | 5.40%                | 33,520,223               | 16,232,887                 | 17,287,336                   | 12.99  | 1,902,743                        | 83.50                              |
| 10/1/2022               | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 15.37  | 1,325,864                        | 58.20                              |
| SAINT PETE BEACH        | 112.664(1)(a)                  | 7.25%                | 17,230,136               | 11,427,354                 | 5,802,782                    | 12.19  | 612,961                          | 93.00                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 21,058,659               | 11,427,354                 | 9,631,305                    | 10.63  | 840,437                          | 127.60                             |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 12.19  | 612,961                          | 93.00                              |
| SAINT PETE BEACH        | 112.664(1)(a)                  | 6.20%                | 19,623,327               | 15,146,119                 | 4,477,208                    | 16.91  | 226,400                          | 999.99                             |
| Police                  | 112.664(1)(b)                  | 4.20%                | 24,408,369               | 15,146,119                 | 9,262,250                    | 13.92  | 483,267                          | 999.99                             |
| 10/1/2022               | Valuation Basis                | 6.20%                | N/A                      | N/A                        | N/A                          | 16.91  | 226,400                          | 999.99                             |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| SAINT PETERSBURG        | 112.664(1)(a)                  | 7.00%                | 289,187,217              | 264,612,485                | 24,574,732                   | 20.00  | 6,390,552                        | 22.10                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 360,600,611              | 264,612,485                | 95,988,126                   | 17.00  | 15,871,932                       | 54.80                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 22.00  | 4,553,688                        | 16.60                              |
| SAINT PETERSBURG        | 112.664(1)(a)                  | 7.15%                | 592,808,337              | 444,694,902                | 148,113,435                  | 17.00  | 20,812,920                       | 19.50                              |
| General                 | 112.664(1)(b)                  | 5.15%                | 748,554,194              | 444,694,902                | 303,859,292                  | 14.00  | 38,797,176                       | 36.40                              |
| 10/1/2022               | Valuation Basis                | 7.15%                | N/A                      | N/A                        | N/A                          | 17.00  | 20,079,324                       | 18.80                              |
| SAINT PETERSBURG        | 112.664(1)(a)                  | 7.25%                | 570,183,825              | 433,184,911                | 136,998,914                  | 17.00  | 14,553,024                       | 25.93                              |
| Police                  | 112.664(1)(b)                  | 5.25%                | 730,923,172              | 433,184,911                | 297,738,261                  | 14.00  | 32,851,512                       | 58.53                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 18.00  | 12,501,936                       | 22.28                              |
| SAN CARLOS PARK FCD     | 112.664(1)(a)                  | 7.00%                | 31,076,916               | 27,905,027                 | 3,171,889                    | 26.88  | 1,707,440                        | 35.12                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 43,631,787               | 27,905,027                 | 15,726,760                   | 21.35  | 3,828,038                        | 78.74                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 26.03  | 2,055,630                        | 42.28                              |
| SANFORD                 | 112.664(1)(a)                  | 6.40%                | 43,757,257               | 39,566,945                 | 4,190,312                    | 99.99  | 878,883                          | 24.90                              |
| Fire                    | 112.664(1)(b)                  | 4.40%                | 56,093,772               | 39,566,945                 | 16,526,827                   | 22.88  | 2,142,626                        | 61.00                              |
| 10/1/2022               | Valuation Basis                | 6.40%                | N/A                      | N/A                        | N/A                          | 99.99  | 878,883                          | 24.90                              |
| SANFORD                 | 112.664(1)(a)                  | 6.60%                | 56,451,307               | 50,462,851                 | 5,988,456                    | 34.11  | 1,081,392                        | 32.10                              |
| Police                  | 112.664(1)(b)                  | 4.60%                | 71,251,203               | 50,462,851                 | 20,788,352                   | 20.07  | 2,457,206                        | 73.00                              |
| 10/1/2022               | Valuation Basis                | 6.60%                | N/A                      | N/A                        | N/A                          | 34.11  | 1,081,392                        | 32.10                              |
| SANIBEL                 | 112.664(1)(a)                  | 6.50%                | 35,668,006               | 31,400,465                 | 4,267,541                    | 20.37  | 846,154                          | 127.20                             |
| General                 | 112.664(1)(b)                  | 4.50%                | 43,892,710               | 31,400,465                 | 12,492,245                   | 15.72  | 1,369,797                        | 205.90                             |
| 10/1/2022               | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 20.37  | 846,154                          | 127.20                             |
| SANIBEL                 | 112.664(1)(a)                  | 7.50%                | 30,071,592               | 22,132,212                 | 7,939,380                    | 21.52  | 1,458,456                        | 68.65                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 38,955,659               | 22,132,212                 | 16,823,447                   | 16.71  | 2,417,804                        | 113.82                             |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 21.52  | 1,458,456                        | 68.65                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b>       | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>                |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>         |                                |                      |                          |                            |                              |  |                                  |                                    |
| SARASOTA                      | 112.664(1)(a)                  | 6.85%                | 177,928,437              | 157,306,522                | 20,621,915                   | 21.50  | 2,176,811                        | 0.00                               |
| Fire                          | 112.664(1)(b)                  | 4.85%                | 219,801,875              | 157,306,522                | 62,495,353                   | 16.25  | 7,594,326                        | 0.00                               |
| 9/30/2022                     | Valuation Basis                | 6.85%                | N/A                      | N/A                        | N/A                          | 22.42  | 1,823,239                        | 0.00                               |
| SARASOTA                      | 112.664(1)(a)                  | 6.20%                | 219,776,143              | 151,024,624                | 68,751,519                   | 14.67  | 7,786,961                        | 94.63                              |
| General                       | 112.664(1)(b)                  | 4.20%                | 273,183,983              | 151,024,624                | 122,159,359                  | 12.42  | 13,083,565                       | 159.00                             |
| 9/30/2022                     | Valuation Basis                | 6.20%                | N/A                      | N/A                        | N/A                          | 14.67  | 7,786,961                        | 94.63                              |
| SARASOTA                      | 112.664(1)(a)                  | 6.50%                | 319,906,278              | 263,148,430                | 56,757,848                   | 23.00  | 9,160,645                        | 57.32                              |
| Police                        | 112.664(1)(b)                  | 4.50%                | 413,270,664              | 263,148,430                | 150,122,234                  | 17.50  | 18,396,402                       | 115.11                             |
| 9/30/2022                     | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 23.00  | 9,160,645                        | 57.32                              |
| SARASOTA MEMORIAL HEALTH CARE | 112.664(1)(a)                  | 6.50%                | 426,777,487              | 361,656,190                | 65,121,297                   | 80.00  | 13,883,595                       | 14.06                              |
| General                       | 112.664(1)(b)                  | 4.50%                | 501,612,797              | 361,656,190                | 139,956,607                  | 20.00  | 27,899,511                       | 28.25                              |
| 10/1/2022                     | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 80.00  | 13,883,595                       | 14.06                              |
| SARASOTA-MANATEE AIRPORT      | 112.664(1)(a)                  | 5.50%                | 31,685,135               | 23,694,937                 | 7,990,198                    | 89.00  | 1,231,350                        | 31.60                              |
| General                       | 112.664(1)(b)                  | 3.50%                | 38,767,289               | 23,694,937                 | 15,072,352                   | 89.00  | 2,412,221                        | 61.90                              |
| 10/1/2022                     | Valuation Basis                | 5.50%                | N/A                      | N/A                        | N/A                          | 89.00  | 1,231,350                        | 31.60                              |
| SATELLITE BEACH               | 112.664(1)(a)                  | 7.00%                | 9,009,086                | 7,326,596                  | 1,682,490                    | 16.11  | 257,511                          | 175.58                             |
| General                       | 112.664(1)(b)                  | 5.00%                | 10,790,900               | 7,326,596                  | 3,464,304                    | 12.96  | 433,825                          | 295.80                             |
| 10/1/2022                     | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 15.68  | 137,437                          | 93.71                              |
| SATELLITE BEACH               | 112.664(1)(a)                  | 7.00%                | 27,123,256               | 20,618,470                 | 6,504,786                    | 17.48  | 955,275                          | 40.74                              |
| Police And Fire               | 112.664(1)(b)                  | 5.00%                | 32,670,706               | 20,618,470                 | 12,052,236                   | 14.45  | 1,694,140                        | 72.25                              |
| 10/1/2022                     | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 17.09  | 1,064,118                        | 45.38                              |
| SEBASTIAN                     | 112.664(1)(a)                  | 7.10%                | 24,257,517               | 18,482,915                 | 5,774,602                    | 22.61  | 1,062,785                        | 39.30                              |
| Police                        | 112.664(1)(b)                  | 5.10%                | 30,679,434               | 18,482,915                 | 12,196,519                   | 16.88  | 1,694,682                        | 62.70                              |
| 10/1/2022                     | Valuation Basis                | 7.10%                | N/A                      | N/A                        | N/A                          | 22.61  | 1,062,785                        | 39.30                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| SEBRING                 | 112.664(1)(a)                  | 7.00%                | 18,488,500               | 13,680,607                 | 4,807,893                    | 18.15  | 255,102                          | 301.80                             |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 23,314,581               | 13,680,607                 | 9,633,974                    | 14.73  | 585,785                          | 693.00                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 18.15  | 255,102                          | 301.80                             |
| SEBRING                 | 112.664(1)(a)                  | 7.00%                | 23,325,788               | 19,205,657                 | 4,120,131                    | 24.33  | 455,491                          | 62.56                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 30,322,121               | 19,205,657                 | 11,116,464                   | 18.17  | 1,499,152                        | 205.90                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 24.33  | 455,491                          | 62.56                              |
| SEMINOLE                | 112.664(1)(a)                  | 6.75%                | 50,776,169               | 38,445,384                 | 12,330,785                   | 19.95  | 2,174,007                        | 41.30                              |
| Fire                    | 112.664(1)(b)                  | 4.75%                | 64,011,078               | 38,445,384                 | 25,565,694                   | 15.60  | 3,584,463                        | 68.10                              |
| 10/1/2022               | Valuation Basis                | 6.75%                | N/A                      | N/A                        | N/A                          | 19.95  | 2,174,007                        | 41.30                              |
| SOUTH BROWARD HOSPITAL  | 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                              |
| 5/1/2021                | 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%                | 52,398,725               | 49,186,762                 | 3,211,963                    | 99.99  | 1,105,262                        | 17.65                              |
| General                 | 112.664(1)(b)                  | 5.38%                | 67,746,097               | 49,186,762                 | 18,559,335                   | 24.92  | 2,451,291                        | 39.14                              |
| 10/1/2022               | Valuation Basis                | 7.38%                | N/A                      | N/A                        | N/A                          | 99.99  | 1,105,262                        | 17.65                              |
| SOUTH MIAMI [GP]        | 112.664(1)(a)                  | 7.38%                | 52,398,725               | 49,186,762                 | 3,211,963                    | 99.99  | 1,105,262                        | 17.65                              |
| Police                  | 112.664(1)(b)                  | 5.38%                | 67,746,097               | 49,186,762                 | 18,559,335                   | 24.92  | 2,451,291                        | 39.14                              |
| 10/1/2022               | Valuation Basis                | 7.38%                | N/A                      | N/A                        | N/A                          | 99.99  | 1,105,262                        | 17.65                              |
| SOUTH PASADENA          | 112.664(1)(a)                  | 7.25%                | 10,925,618               | 6,959,696                  | 3,965,922                    | 13.59  | 636,226                          | 47.30                              |
| Fire                    | 112.664(1)(b)                  | 5.25%                | 13,480,923               | 6,959,696                  | 6,521,227                    | 11.62  | 912,571                          | 67.90                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 13.59  | 636,226                          | 47.30                              |
| SOUTH WALTON FCD        | 112.664(1)(a)                  | 7.00%                | 73,212,015               | 66,136,901                 | 7,075,114                    | 99.99  | 3,895,330                        | 39.60                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 94,234,681               | 66,136,901                 | 28,097,780                   | 23.32  | 6,775,277                        | 68.90                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 3,895,330                        | 39.60                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b>                 | <b>Florida<br/>Statute<br/>Chapter</b>            | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b>      | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|---|--------------------------|-----------------------------------|------------------------------------|--------------------------------------|--|--|--|
| Southeast Volusia County Hospital District (was<br>General<br>1/1/2022 | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 6.50%<br>4.50%<br>6.50%  | 36,464,459<br>44,419,001<br>N/A   | 52,613,978<br>52,613,978<br>N/A    | -16,149,519<br>-8,194,977<br>N/A     | 73.00<br>73.00<br>73.00                              | 0<br>0<br>0                              | 0.00<br>0.00<br>0.00                       |
| SOUTHERN MANATEE FCD<br>Fire<br>10/1/2022                              | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.00%<br>5.00%<br>7.00%  | 65,700,597<br>81,593,582<br>N/A   | 53,456,634<br>53,456,634<br>N/A    | 12,243,963<br>28,136,948<br>N/A      | 20.11<br>16.21<br>20.11                              | 3,522,071<br>6,503,934<br>3,522,071      | 65.66<br>121.25<br>65.66                   |
| SOUTHERN MANATEE FCD<br>General<br>10/1/2022                           | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.00%<br>5.00%<br>7.00%  | 4,079,332<br>5,481,758<br>N/A     | 3,577,262<br>3,577,262<br>N/A      | 502,070<br>1,904,496<br>N/A          | 27.12<br>19.72<br>27.12                              | 112,218<br>277,140<br>120,938            | 69.53<br>171.72<br>74.93                   |
| STARKE<br>Fire<br>10/1/2022  | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.25%<br>5.25%<br>7.25%  | 5,786,581<br>7,399,145<br>N/A     | 4,390,146<br>4,390,146<br>N/A      | 1,396,435<br>3,008,999<br>N/A        | 23.92<br>18.17<br>23.92                              | 315,836<br>477,220<br>315,836            | 43.04<br>65.03<br>43.04                    |
| STARKE<br>General<br>10/1/2022   | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.00%<br>5.00%<br>7.00%  | 12,829,906<br>15,538,866<br>N/A   | 10,029,422<br>10,029,422<br>N/A    | 2,800,484<br>5,509,444<br>N/A        | 15.67<br>12.75<br>15.67                              | 406,106<br>572,046<br>406,106            | 19.62<br>27.64<br>19.62                    |
| STARKE<br>Police<br>10/1/2022  | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.00%<br>5.00%<br>7.00%  | 5,337,472<br>6,809,227<br>N/A     | 4,554,522<br>4,554,522<br>N/A      | 782,950<br>2,254,705<br>N/A          | 23.67<br>17.50<br>23.67                              | 233,627<br>408,128<br>233,627            | 33.67<br>58.82<br>33.67                    |
| SUNRISE<br>Fire<br>10/1/2022   | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.50%<br>5.50%<br>7.50%  | 223,356,466<br>288,845,685<br>N/A | 154,973,848<br>154,973,848<br>N/A  | 68,382,618<br>133,871,837<br>N/A     | 15.07<br>12.85<br>15.07                              | 9,945,653<br>16,149,924<br>9,945,653     | 64.23<br>104.30<br>64.23                   |
| SUNRISE<br>General<br>10/1/2022  | 112.664(1)(a)<br>112.664(1)(b)<br>Valuation Basis | 7.00%<br>5.00%<br>7.00%  | 373,481,989<br>468,901,030<br>N/A | 243,990,158<br>243,990,158<br>N/A  | 129,491,831<br>224,910,872<br>N/A    | 14.42<br>12.25<br>14.42                              | 19,348,873<br>28,849,255<br>19,348,873   | 0.44<br>0.66<br>0.44                       |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| SUNRISE  | 112.664(1)(a)                          | 7.15%                    | 282,126,137                  | 183,038,305                        | 99,087,832                           | 15.50  | 14,859,006                               | 102.59                                     |
| Police   | 112.664(1)(b)                          | 5.15%                    | 364,366,866                  | 183,038,305                        | 181,328,561                          | 13.17  | 23,097,304                               | 159.47                                     |
| 10/1/2022  | Valuation Basis                        | 7.15%                    | N/A                          | N/A                                | N/A                                  | 15.50  | 14,859,006                               | 102.59                                     |
| SURFSIDE [GP]  | 112.664(1)(a)                          | 7.25%                    | 38,236,652                   | 29,022,549                         | 9,214,103                            | 28.17  | 1,906,985                                | 27.80                                      |
| General  | 112.664(1)(b)                          | 5.25%                    | 50,289,931                   | 29,022,549                         | 21,267,382                           | 19.92  | 3,374,654                                | 49.20                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 28.17  | 1,906,985                                | 27.80                                      |
| SURFSIDE [GP]  | 112.664(1)(a)                          | 7.25%                    | 38,236,652                   | 29,022,549                         | 9,214,103                            | 28.17  | 1,906,985                                | 27.80                                      |
| Police   | 112.664(1)(b)                          | 5.25%                    | 50,289,931                   | 29,022,549                         | 21,267,382                           | 19.92  | 3,374,654                                | 49.20                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 28.17  | 1,906,985                                | 27.80                                      |
| SWEETWATER   | 112.664(1)(a)                          | 7.00%                    | 19,953,006                   | 16,888,787                         | 3,064,219                            | 26.50  | 2,144,621                                | 34.65                                      |
| Police   | 112.664(1)(b)                          | 5.00%                    | 24,942,005                   | 16,888,787                         | 8,053,218                            | 18.50  | 3,481,528                                | 56.25                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 26.50  | 2,144,621                                | 34.65                                      |
| TALLAHASSEE [GPF]                                      | 112.664(1)(a)                          | 7.40%                    | 305,472,000                  | 261,596,000                        | 43,876,000                           | 27.25  | 9,745,000                                | 58.22                                      |
| Fire   | 112.664(1)(b)                          | 5.40%                    | 391,576,000                  | 261,596,000                        | 129,980,000                          | 19.17  | 19,052,000                               | 113.82                                     |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 27.25  | 9,745,000                                | 58.22                                      |
| TALLAHASSEE [GPF]                                      | 112.664(1)(a)                          | 7.40%                    | 1,425,621,000                | 1,346,451,000                      | 79,170,000                           | 44.33  | 33,677,000                               | 26.88                                      |
| General  | 112.664(1)(b)                          | 5.40%                    | 1,828,669,000                | 1,346,451,000                      | 482,218,000                          | 21.67  | 80,472,000                               | 64.23                                      |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 44.33  | 33,677,000                               | 26.88                                      |
| TALLAHASSEE [GPF]                                      | 112.664(1)(a)                          | 7.40%                    | 444,376,000                  | 390,916,000                        | 53,460,000                           | 31.58  | 12,545,000                               | 50.56                                      |
| Police   | 112.664(1)(b)                          | 5.40%                    | 573,653,000                  | 390,916,000                        | 182,737,000                          | 20.50  | 25,923,000                               | 104.48                                     |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 31.58  | 12,545,000                               | 50.56                                      |
| TAMARAC  | 112.664(1)(a)                          | 7.00%                    | 144,056,141                  | 129,161,487                        | 14,894,654                           | 29.56  | 5,911,538                                | 54.39                                      |
| Fire   | 112.664(1)(b)                          | 5.00%                    | 188,789,154                  | 129,161,487                        | 59,627,667                           | 21.36  | 13,753,988                               | 126.54                                     |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 29.56  | 3,929,609                                | 36.15                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| TAMARAC                 | 112.664(1)(a)                  | 7.00%                | 61,448,319               | 57,074,311                 | 4,374,008                    | 23.86  | 2,256,077                        | 29.38                              |
| General                 | 112.664(1)(b)                  | 5.00%                | 76,461,513               | 57,074,311                 | 19,387,202                   | 17.87  | 4,899,548                        | 63.80                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 23.86  | 1,674,058                        | 21.80                              |
| TAMARAC                 | 112.664(1)(a)                  | 6.00%                | 8,509,779                | 5,995,609                  | 2,514,170                    | 9.00   | 844,137                          | 0.00                               |
| Police                  | 112.664(1)(b)                  | 4.00%                | 9,781,004                | 5,995,609                  | 3,785,395                    | 8.08   | 1,108,542                        | 0.00                               |
| 10/1/2022               | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 9.00   | 844,137                          | 0.00                               |
| TAMARAC - ELECTED       | 112.664(1)(a)                  | 7.00%                | 65,885,358               | 64,004,588                 | 1,880,770                    | 27.33  | 2,903,792                        | 34.76                              |
| General                 | 112.664(1)(b)                  | 5.00%                | 82,790,283               | 64,004,588                 | 18,785,695                   | 20.08  | 6,806,320                        | 81.46                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 25.93  | 2,469,489                        | 29.56                              |
| TAMPA                   | 112.664(1)(a)                  | 7.25%                | 924,166,883              | 695,720,510                | 228,446,373                  | 18.93  | 25,664,740                       | 13.40                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 1,152,704,866            | 695,720,510                | 456,984,356                  | 14.96  | 47,925,189                       | 25.10                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 18.93  | 25,664,740                       | 13.40                              |
| TAMPA                   | 112.664(1)(a)                  | 8.50%                | 1,590,993,084            | 1,153,828,174              | 437,164,910                  | 16.70  | 73,985,124                       | 49.17                              |
| Police And Fire         | 112.664(1)(b)                  | 6.50%                | 1,964,514,418            | 1,153,828,174              | 810,686,244                  | 13.68  | 121,169,725                      | 80.53                              |
| 10/1/2022               | Valuation Basis                | 8.50%                | N/A                      | N/A                        | N/A                          | 16.70  | 73,985,124                       | 49.17                              |
| TAMPA PF (STAFF)        | 112.664(1)(a)                  | 7.75%                | 0                        | 0                          | 0                            | 99.99  | 123,851                          | 25.89                              |
| General                 | 112.664(1)(b)                  | 5.75%                | 0                        | 0                          | 0                            | 99.99  | 246,193                          | 51.47                              |
| 10/1/2020               | Valuation Basis                | 7.75%                | N/A                      | N/A                        | N/A                          | 99.99  | 123,851                          | 25.89                              |
| TARPON SPRINGS          | 112.664(1)(a)                  | 7.60%                | 36,245,528               | 30,607,414                 | 5,638,114                    | 25.65  | 1,080,076                        | 40.40                              |
| Fire                    | 112.664(1)(b)                  | 5.60%                | 45,883,416               | 30,607,414                 | 15,276,002                   | 18.41  | 2,133,946                        | 79.90                              |
| 10/1/2022               | Valuation Basis                | 7.60%                | N/A                      | N/A                        | N/A                          | 25.65  | 1,080,076                        | 40.40                              |
| TARPON SPRINGS          | 112.664(1)(a)                  | 7.25%                | 37,722,474               | 28,200,450                 | 9,522,024                    | 20.06  | 1,505,454                        | 42.27                              |
| Police                  | 112.664(1)(b)                  | 5.25%                | 48,111,876               | 28,200,450                 | 19,911,426                   | 15.78  | 2,570,130                        | 72.17                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 20.06  | 1,505,454                        | 42.27                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| TAVARES                 | 112.664(1)(a)                  | 7.00%                | 11,256,534               | 9,888,785                  | 1,367,749                    | 99.99  | 553,061                          | 30.60                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 14,436,153               | 9,888,785                  | 4,547,368                    | 25.94  | 1,019,114                        | 56.40                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 553,061                          | 30.60                              |
| TAVARES                 | 112.664(1)(a)                  | 7.00%                | 18,787,458               | 14,585,628                 | 4,201,830                    | 27.41  | 955,589                          | 61.40                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 24,693,641               | 14,585,628                 | 10,108,013                   | 19.82  | 1,631,247                        | 104.90                             |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 27.41  | 955,589                          | 61.40                              |
| TEMPLE TERRACE          | 112.664(1)(a)                  | 7.40%                | 47,470,486               | 33,717,543                 | 13,752,943                   | 20.09  | 2,680,185                        | 61.42                              |
| Fire                    | 112.664(1)(b)                  | 5.40%                | 60,984,747               | 33,717,543                 | 27,267,204                   | 15.92  | 4,124,584                        | 94.53                              |
| 10/1/2022               | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 20.09  | 2,680,185                        | 61.42                              |
| TEMPLE TERRACE          | 112.664(1)(a)                  | 7.40%                | 55,247,236               | 32,515,580                 | 22,731,656                   | 13.40  | 3,273,040                        | 88.50                              |
| Police                  | 112.664(1)(b)                  | 5.40%                | 71,287,975               | 32,515,580                 | 38,772,395                   | 11.61  | 4,735,353                        | 127.90                             |
| 10/1/2022               | Valuation Basis                | 7.40%                | N/A                      | N/A                        | N/A                          | 13.40  | 3,273,040                        | 88.50                              |
| TEQUESTA                | 112.664(1)(a)                  | 6.50%                | 8,500,338                | 7,742,454                  | 757,884                      | 99.99  | 553,207                          | 13.75                              |
| General                 | 112.664(1)(b)                  | 4.50%                | 11,024,326               | 7,742,454                  | 3,281,872                    | 25.33  | 1,157,511                        | 28.77                              |
| 10/1/2022               | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 99.99  | 553,207                          | 13.75                              |
| TEQUESTA [PF]           | 112.664(1)(a)                  | 7.00%                | 22,244,030               | 20,388,990                 | 1,855,040                    | 99.99  | 1,181,506                        | 33.11                              |
| Fire                    | 112.664(1)(b)                  | 5.00%                | 27,990,347               | 20,388,990                 | 7,601,357                    | 25.75  | 2,033,607                        | 56.99                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 1,181,506                        | 33.11                              |
| TEQUESTA [PF]           | 112.664(1)(a)                  | 7.00%                | 22,244,030               | 20,388,990                 | 1,855,040                    | 99.99  | 1,181,506                        | 33.11                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 27,990,347               | 20,388,990                 | 7,601,357                    | 25.75  | 2,033,607                        | 56.99                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 1,181,506                        | 33.11                              |
| TITUSVILLE              | 112.664(1)(a)                  | 7.25%                | 72,312,863               | 60,434,844                 | 11,878,019                   | 21.34  | 2,258,656                        | 14.00                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 88,407,306               | 60,434,844                 | 27,972,462                   | 15.80  | 3,983,752                        | 24.70                              |
| 10/1/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 21.34  | 2,258,656                        | 14.00                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| TITUSVILLE   | 112.664(1)(a)                          | 7.25%                    | 77,576,289                   | 63,341,560                         | 14,234,729                           | 21.80  | 2,155,041                                | 24.00                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.25%                    | 96,923,595                   | 63,341,560                         | 33,582,035                           | 16.49  | 4,119,759                                | 45.90                                      |
| 10/1/2022  | Valuation Basis                        | 7.25%                    | N/A                          | N/A                                | N/A                                  | 21.80  | 2,155,041                                | 24.00                                      |
| TRI-COUNTY TRANSIT (ATU-1596)                          | 112.664(1)(a)                          | 7.40%                    | 178,866,590                  | 155,832,144                        | 23,034,446                           | 23.25  | 3,837,224                                | 24.08                                      |
| General  | 112.664(1)(b)                          | 5.40%                    | 218,211,870                  | 155,832,144                        | 62,379,726                           | 16.75  | 7,906,952                                | 49.63                                      |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 23.25  | 3,837,224                                | 24.08                                      |
| 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%                    | 48,377,225                   | 28,720,835                         | 19,656,390                           | 11.71  | 2,617,686                                | 194.70                                     |
| Fire   | 112.664(1)(b)                          | 4.50%                    | 60,925,818                   | 28,720,835                         | 32,204,983                           | 10.36  | 3,486,721                                | 259.20                                     |
| 10/1/2022  | Valuation Basis                        | 6.50%                    | N/A                          | N/A                                | N/A                                  | 11.71  | 2,617,686                                | 194.70                                     |
| VENICE   | 112.664(1)(a)                          | 6.75%                    | 44,549,345                   | 37,540,452                         | 7,008,893                            | 19.89  | 390,220                                  | 434.50                                     |
| Police   | 112.664(1)(b)                          | 4.75%                    | 55,217,781                   | 37,540,452                         | 17,677,329                           | 15.41  | 1,091,421                                | 999.90                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 19.89  | 390,220                                  | 434.50                                     |
| VERO BEACH   | 112.664(1)(a)                          | 6.00%                    | 6,776,582                    | 6,499,860                          | 276,722                              | 20.25  | 20,892                                   | 0.00                                       |
| Fire   | 112.664(1)(b)                          | 4.00%                    | 7,822,776                    | 6,499,860                          | 1,322,916                            | 14.08  | 102,085                                  | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 20.25  | 20,892                                   | 0.00                                       |
| VERO BEACH   | 112.664(1)(a)                          | 6.25%                    | 112,975,491                  | 89,800,196                         | 23,175,295                           | 16.31  | 3,076,272                                | 0.00                                       |
| General  | 112.664(1)(b)                          | 4.25%                    | 138,498,721                  | 89,800,196                         | 48,698,525                           | 13.38  | 8,899,323                                | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 6.25%                    | N/A                          | N/A                                | N/A                                  | 16.31  | 3,076,272                                | 0.00                                       |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District<br/>TYP SYS<br/>Valuation Date</b> | <b>Florida<br/>Statute<br/>Chapter</b> | <b>Discount<br/>Rate</b> | <b>Pension<br/>Liability</b> | <b>Total<br/>Market<br/>Assets</b> | <b>Net<br/>Pension<br/>Liability</b> | <b>Years Assets<br/>Sustain<br/>Benefit Payments</b> | <b>Total<br/>Dollar<br/>Contribution</b> | <b>Total<br/>% of Pay<br/>Contribution</b> |
|--|--|--------------------------|------------------------------|------------------------------------|--------------------------------------|--|--|--|
| VERO BEACH   | 112.664(1)(a)                          | 7.35%                    | 55,617,452                   | 45,001,750                         | 10,615,702                           | 24.08  | 1,217,960                                | 31.50                                      |
| Police   | 112.664(1)(b)                          | 5.35%                    | 70,793,337                   | 45,001,750                         | 25,791,587                           | 17.65  | 2,658,219                                | 68.80                                      |
| 10/1/2022  | Valuation Basis                        | 7.35%                    | N/A                          | N/A                                | N/A                                  | 24.08  | 1,217,960                                | 31.50                                      |
| VILLAGE OF NORTH PALM BEACH                            | 112.664(1)(a)                          | 6.25%                    | 19,191,970                   | 16,267,288                         | 2,924,682                            | 23.50  | 303,512                                  | 22.74                                      |
| General  | 112.664(1)(b)                          | 4.25%                    | 24,483,482                   | 16,267,288                         | 8,216,194                            | 17.58  | 804,324                                  | 60.26                                      |
| 10/1/2022  | Valuation Basis                        | 6.25%                    | N/A                          | N/A                                | N/A                                  | 23.50  | 303,512                                  | 22.74                                      |
| VILLAGE OF NORTH PALM BEACH                            | 112.664(1)(a)                          | 7.45%                    | 38,026,356                   | 30,075,729                         | 7,950,627                            | 38.27  | 1,913,991                                | 31.84                                      |
| Police And Fire  | 112.664(1)(b)                          | 5.45%                    | 50,092,899                   | 30,075,729                         | 20,017,170                           | 22.52  | 3,562,204                                | 59.27                                      |
| 10/1/2022  | Valuation Basis                        | 7.45%                    | N/A                          | N/A                                | N/A                                  | 38.27  | 1,913,991                                | 31.84                                      |
| VILLAGE OF PALM SPRINGS                                | 112.664(1)(a)                          | 6.00%                    | 30,155,977                   | 29,116,226                         | 1,039,751                            | 28.83  | 465,451                                  | 28.21                                      |
| General  | 112.664(1)(b)                          | 4.00%                    | 39,621,084                   | 29,116,226                         | 10,504,858                           | 20.20  | 2,461,375                                | 149.18                                     |
| 10/1/2022  | Valuation Basis                        | 6.00%                    | N/A                          | N/A                                | N/A                                  | 28.83  | 465,451                                  | 28.21                                      |
| VILLAGE OF PALM SPRINGS                                | 112.664(1)(a)                          | 6.75%                    | 37,982,120                   | 35,407,837                         | 2,574,283                            | 34.33  | 468,354                                  | 42.90                                      |
| Police And Fire  | 112.664(1)(b)                          | 4.75%                    | 49,153,707                   | 35,407,837                         | 13,745,870                           | 21.75  | 1,740,921                                | 159.46                                     |
| 10/1/2022  | Valuation Basis                        | 6.75%                    | N/A                          | N/A                                | N/A                                  | 34.33  | 468,354                                  | 42.90                                      |
| VOLUSIA COUNTY (VOL)                                   | 112.664(1)(a)                          | 4.25%                    | 1,561,182                    | 5,629,696                          | -4,068,514                           | 100.00   | 0  | 0.00                                       |
| Fire   | 112.664(1)(b)                          | 2.25%                    | 1,963,703                    | 5,629,696                          | -3,665,993                           | 100.00   | 0  | 0.00                                       |
| 10/1/2022  | Valuation Basis                        | 4.25%                    | N/A                          | N/A                                | N/A                                  | 100.00   | 0  | 0.00                                       |
| WAUCHULA   | 112.664(1)(a)                          | 7.00%                    | 19,052,829                   | 20,073,346                         | -1,020,517                           | 29.79  | 770,669                                  | 23.06                                      |
| General And Police                                     | 112.664(1)(b)                          | 5.00%                    | 24,721,011                   | 20,073,346                         | 4,647,665                            | 22.37  | 1,557,226                                | 46.59                                      |
| 10/1/2022  | Valuation Basis                        | 7.00%                    | N/A                          | N/A                                | N/A                                  | 29.79  | 770,669                                  | 23.06                                      |
| WEST MANATEE FCD                                       | 112.664(1)(a)                          | 7.40%                    | 26,151,322                   | 23,879,260                         | 2,272,062                            | 99.99  | 1,410,154                                | 38.60                                      |
| Fire   | 112.664(1)(b)                          | 5.40%                    | 36,328,623                   | 23,879,260                         | 12,449,363                           | 30.82  | 2,973,063                                | 81.40                                      |
| 10/1/2022  | Valuation Basis                        | 7.40%                    | N/A                          | N/A                                | N/A                                  | 99.99  | 1,410,154                                | 38.60                                      |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| WEST MELBOURNE          | 112.664(1)(a)                  | 6.65%                | 20,455,845               | 18,062,906                 | 2,392,939                    | 99.99  | 765,163                          | 28.46                              |
| Police                  | 112.664(1)(b)                  | 4.65%                | 26,985,707               | 18,062,906                 | 8,922,801                    | 23.58  | 1,645,935                        | 61.22                              |
| 10/1/2022               | Valuation Basis                | 6.65%                | N/A                      | N/A                        | N/A                          | 99.99  | 765,163                          | 28.46                              |
| WEST PALM BEACH         | 112.664(1)(a)                  | 7.50%                | 366,184,525              | 255,246,646                | 110,937,879                  | 10.00  | 12,575,037                       | 48.68                              |
| Fire                    | 112.664(1)(b)                  | 5.50%                | 428,552,153              | 255,246,646                | 173,305,507                  | 9.08   | 18,362,306                       | 71.08                              |
| 9/30/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 10.08  | 12,691,267                       | 49.13                              |
| WEST PALM BEACH         | 112.664(1)(a)                  | 7.25%                | 41,716,017               | 41,222,604                 | 493,413                      | 99.99  | 407,184                          | 49.89                              |
| General                 | 112.664(1)(b)                  | 5.25%                | 50,718,325               | 41,222,604                 | 9,495,721                    | 19.92  | 1,552,767                        | 190.26                             |
| 9/30/2022               | Valuation Basis                | 7.25%                | N/A                      | N/A                        | N/A                          | 99.99  | 537,677                          | 65.88                              |
| WEST PALM BEACH         | 112.664(1)(a)                  | 7.00%                | 501,010,028              | 425,292,643                | 75,717,385                   | 20.33  | 10,828,386                       | 43.01                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 602,296,206              | 425,292,643                | 177,003,563                  | 16.08  | 20,503,686                       | 81.44                              |
| 9/30/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 20.33  | 10,828,386                       | 43.01                              |
| WILLISTON               | 112.664(1)(a)                  | 7.00%                | 3,827,109                | 4,650,958                  | -823,849                     | 27.53  | 149,630                          | 10.00                              |
| General                 | 112.664(1)(b)                  | 5.00%                | 4,874,492                | 4,650,958                  | 223,534                      | 21.02  | 394,309                          | 26.37                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 27.53  | 183,661                          | 12.27                              |
| WILLISTON               | 112.664(1)(a)                  | 7.00%                | 2,504,403                | 2,703,663                  | -199,260                     | 23.57  | 117,798                          | 25.28                              |
| Police                  | 112.664(1)(b)                  | 5.00%                | 3,081,162                | 2,703,663                  | 337,499                      | 17.83  | 261,330                          | 56.09                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 23.57  | 122,146                          | 26.22                              |
| WILTON MANORS (VOL)     | 112.664(1)(a)                  | 6.00%                | 1,694,569                | 1,737,688                  | -43,119                      | 14.75  | 74,713                           | 0.00                               |
| Fire                    | 112.664(1)(b)                  | 4.00%                | 2,042,694                | 1,737,688                  | 305,006                      | 12.33  | 105,669                          | 0.00                               |
| 10/1/2022               | Valuation Basis                | 6.00%                | N/A                      | N/A                        | N/A                          | 14.75  | 74,713                           | 0.00                               |
| WILTON MANORS [GP]      | 112.664(1)(a)                  | 6.40%                | 38,649,383               | 27,179,205                 | 11,470,178                   | 13.67  | 1,636,325                        | 540.54                             |
| General                 | 112.664(1)(b)                  | 4.40%                | 47,569,809               | 27,179,205                 | 20,390,604                   | 11.67  | 2,407,992                        | 795.45                             |
| 10/1/2022               | Valuation Basis                | 6.40%                | N/A                      | N/A                        | N/A                          | 13.67  | 1,636,325                        | 540.54                             |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| <b>TYP SYS</b>          |                                |                      |                          |                            |                              |  |                                  |                                    |
| <b>Valuation Date</b>   |                                |                      |                          |                            |                              |  |                                  |                                    |
| WILTON MANORS [GP]      | 112.664(1)(a)                  | 6.40%                | 38,649,383               | 27,179,205                 | 11,470,178                   | 13.67  | 1,636,325                        | 540.54                             |
| Police                  | 112.664(1)(b)                  | 4.40%                | 47,569,809               | 27,179,205                 | 20,390,604                   | 11.67  | 2,407,992                        | 795.45                             |
| 10/1/2022               | Valuation Basis                | 6.40%                | N/A                      | N/A                        | N/A                          | 13.67  | 1,636,325                        | 540.54                             |
| WINTER GARDEN           | 112.664(1)(a)                  | 7.00%                | 41,038,996               | 31,561,230                 | 9,477,766                    | 23.42  | 1,995,344                        | 21.34                              |
| General                 | 112.664(1)(b)                  | 5.00%                | 52,750,709               | 31,561,230                 | 21,189,479                   | 17.54  | 3,386,082                        | 36.21                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 23.42  | 1,995,344                        | 21.34                              |
| WINTER GARDEN           | 112.664(1)(a)                  | 7.00%                | 57,697,288               | 50,438,244                 | 7,259,044                    | 99.99  | 2,323,562                        | 23.02                              |
| Police And Fire         | 112.664(1)(b)                  | 5.00%                | 74,827,647               | 50,438,244                 | 24,389,403                   | 24.84  | 4,570,168                        | 45.28                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 99.99  | 2,323,562                        | 23.02                              |
| WINTER HAVEN            | 112.664(1)(a)                  | 7.45%                | 46,412,550               | 35,633,487                 | 10,779,063                   | 22.98  | 2,099,108                        | 51.00                              |
| Fire                    | 112.664(1)(b)                  | 5.45%                | 58,645,621               | 35,633,487                 | 23,012,134                   | 17.22  | 3,545,359                        | 86.16                              |
| 10/1/2022               | Valuation Basis                | 7.45%                | N/A                      | N/A                        | N/A                          | 22.98  | 2,099,108                        | 51.00                              |
| WINTER HAVEN            | 112.664(1)(a)                  | 6.50%                | 93,999,674               | 67,881,692                 | 26,117,982                   | 16.41  | 2,500,204                        | 39.77                              |
| General                 | 112.664(1)(b)                  | 4.50%                | 117,597,061              | 67,881,692                 | 49,715,369                   | 13.46  | 4,180,913                        | 66.49                              |
| 10/1/2022               | Valuation Basis                | 6.50%                | N/A                      | N/A                        | N/A                          | 16.41  | 2,500,204                        | 39.77                              |
| WINTER HAVEN            | 112.664(1)(a)                  | 7.35%                | 43,193,755               | 33,410,810                 | 9,782,945                    | 21.17  | 1,522,811                        | 32.59                              |
| Police                  | 112.664(1)(b)                  | 5.35%                | 54,497,863               | 33,410,810                 | 21,087,053                   | 16.12  | 2,746,840                        | 58.80                              |
| 10/1/2022               | Valuation Basis                | 7.35%                | N/A                      | N/A                        | N/A                          | 21.17  | 1,522,811                        | 32.59                              |
| WINTER PARK             | 112.664(1)(a)                  | 7.50%                | 74,537,080               | 61,283,847                 | 13,253,233                   | 24.92  | 2,246,210                        | 43.39                              |
| Fire                    | 112.664(1)(b)                  | 5.50%                | 95,700,516               | 61,283,847                 | 34,416,669                   | 18.33  | 4,646,517                        | 89.76                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 24.92  | 2,246,210                        | 43.39                              |
| WINTER PARK             | 112.664(1)(a)                  | 7.50%                | 76,449,382               | 58,924,322                 | 17,525,060                   | 22.25  | 2,942,181                        | 46.30                              |
| Police                  | 112.664(1)(b)                  | 5.50%                | 98,390,376               | 58,924,322                 | 39,466,054                   | 17.08  | 5,129,012                        | 80.71                              |
| 10/1/2022               | Valuation Basis                | 7.50%                | N/A                      | N/A                        | N/A                          | 22.25  | 2,942,181                        | 46.30                              |

**APPENDIX H - Chapter 112.664(1) Summary - 9/30/2023**

| <b>City or District</b> | <b>Florida Statute Chapter</b> | <b>Discount Rate</b> | <b>Pension Liability</b> | <b>Total Market Assets</b> | <b>Net Pension Liability</b> | <b>Years Assets Sustain Benefit Payments</b> | <b>Total Dollar Contribution</b> | <b>Total % of Pay Contribution</b> |
|-------------------------|--------------------------------|----------------------|--------------------------|----------------------------|------------------------------|--|----------------------------------|------------------------------------|
| WINTER SPRINGS          | 112.664(1)(a)                  | 7.00%                | 69,610,645               | 61,810,677                 | 7,799,968                    | 22.25  | 1,051,898                        | 25.64                              |
| General Police And Fire | 112.664(1)(b)                  | 5.00%                | 86,478,082               | 61,810,677                 | 24,667,405                   | 16.67  | 2,456,595                        | 59.89                              |
| 10/1/2022               | Valuation Basis                | 7.00%                | N/A                      | N/A                        | N/A                          | 22.25  | 1,051,898                        | 25.64                              |

**Grand Totals:** 489

## Appendix I – Inventory of School Board Early Retirement Programs

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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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 appendix 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 - 9/30/2023**

| Municipality Name      | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                  |
|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Alachua<br>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"/> | 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                        |                          |  |
| 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<br>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<br>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<br>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 - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes    |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
| Apalachicola<br>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<br>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<br>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<br>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 - 9/30/2023**

| Municipality Name   | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Atlantic Beach<br>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<br>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<br>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<br>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<br>5      | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | CL                       | <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 - 9/30/2023**

| Municipality Name        | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Bal Harbour Village<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | CL                       | <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<br>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 Jacksonville"/> |
|                          | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |  |
| Bartow<br>5              | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/>                                   |
|                          | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Bascom<br>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"/> |  |
| Bay Harbor Islands<br>5  | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = Miami-Dade County"/>    |
|                          | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                             | Notes  |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|--|
| Bay Lake<br>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<br>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"/> | CL                       | X                        | CL                       |                          | <input type="checkbox"/>            | <input type="text" value="PO &amp; 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  | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                                     |  |
| Belle Isle<br>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"/> | X                        | X                        | <input type="checkbox"/> |                                     |  |
| Belleair<br>5     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          | <input type="checkbox"/>            | <input type="text"/>   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                                     |  |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                                     |  |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                     |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name    |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Belleair Beach<br>5  | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> | FF = Pinellas Suncoast Fire & Rescue<br>PO = Pinellas County<br>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<br>5 | Defined Benefit           | <input type="checkbox"/> | TER                      | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> | FF = City of Largo<br>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<br>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 - 9/30/2023**

| Municipality Name   |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Biscayne Park<br>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<br>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<br>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<br>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<br>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                        |                          |  |

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| Municipality Name    |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes    |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
| Bowling Green<br>5   | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |          |
|                      | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        |                          |                          |          |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |          |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |          |
| Boynton Beach<br>5   | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> |          |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |          |
|                      | Florida Retirement System | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |          |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |          |
| Bradenton            | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        |                          | <input type="checkbox"/> |          |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |          |
|                      | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |          |
|                      | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> |                          |          |
| Bradenton Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |          |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          |                          |          |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |          |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |          |
| Branford<br>5        | Defined Benefit           | <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"/> |                          |                          |          |
|                      | 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                       |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|-----------------------------|
| Briny Breezes<br>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"/>            |                                     |                             |
| Bristol            | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     | <input type="checkbox"/>            | Only E w/ cvg is City Clerk |
|                    | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Florida Retirement System | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Social Security Coverage  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |                                     |                             |
| Bronson<br>5       | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                             |
|                    | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Florida Retirement System | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Social Security Coverage  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |                                     |                             |
| Brooker<br>5       | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                             |
|                    | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Florida Retirement System | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                                     |                             |
| Brooksville<br>5   | Defined Benefit           | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | CL                       |                                     | <input type="checkbox"/>            |                             |
|                    | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |                                     |                                     |                             |
|                    | Florida Retirement System | <input 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 - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Bunnell<br>5      | Defined Benefit           | <input type="checkbox"/> | TER                      | <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<br>5     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | CL                       | TER                      | <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<br>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<br>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 - 9/30/2023**

| Municipality Name   | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                       |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Cape Canaveral<br>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<br>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<br>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<br>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 - 9/30/2023**

| Municipality Name  | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Cedar Key<br>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                        |                          |                          | <input type="text"/>                                       |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                          |  |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| 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"/> | X                        | X                        |                          |                          |  |
|                    | 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<br>5       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text" value="PO &amp; 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"/> | X                        |                          |  |
|                    | Chattahoochee             | Defined Benefit          | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| Chattahoochee<br>5 | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text"/>                                       |
|                    | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          |  |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
|                    | Chiefland                 | Defined Benefit          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| Chiefland<br>5     | 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 - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Chipley<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                   | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          | <input type="text"/>  |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |   |
| Cinco Bayou<br>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 = 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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |   |
|                   |                           |                          |                          |                          |                          |                          |                          |   |
| Clearwater<br>5   | Defined Benefit           | <input type="checkbox"/> | CL                       | X                        | X                        |                          | <input type="checkbox"/> |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text" value="SS cvg if hired prior to certain dateFF have current &amp; 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"/> | X                        |                          |   |
|                   |                           |                          |                          |                          |                          |                          |                          |   |
| Clermont          | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        |                          | <input type="checkbox"/> |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          | <input type="text"/>  |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                   | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> |                          |   |
|                   |                           |                          |                          |                          |                          |                          |                          |   |
| Clewiston<br>5    | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | FR                       | 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"/> | X                        |                          |                          |   |
|                   | 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  |
|--------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| 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 &amp; 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<br>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<br>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<br>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<br>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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|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Cooper City<br>5   | Defined Benefit           | <input type="checkbox"/> | CL                       | CL                       | CL                       |                          | <input type="checkbox"/> | PO & FF = Broward County; Separate closedDB plan for management |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |   |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |   |
| Coral Gables<br>5  | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> | No SS cvg on FFFF Share Plan<br>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"/> | X                        |                          |   |
| Coral Springs<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        |                          | <input type="checkbox"/> | Money Purchase Plan   |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |   |
| Cottdonale<br>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<br>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"/> |                          |   |

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| Municipality Name  | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                  |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| Crestview<br>5     | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
| Cross City<br>5    | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Florida Retirement System | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                        |
| Crystal River<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Florida Retirement System | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | PO = Citrus County     |
|                    | Social Security Coverage  | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
| Cutler Bay<br>5    | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                        |
|                    | Florida Retirement System | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | PO = Miami-Dade County |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                        |
| Dade City<br>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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FRS opt-out (1/96)     |
|                    | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                        |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name         | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                             |
|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Dania Beach<br>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<br>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<br>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<br>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<br>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 - 9/30/2023**

| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                       |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| DeBary<br>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<br>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<br>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<br>5           | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        |                          | <input type="checkbox"/> |   |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> |                          |   |
| Delray Beach<br>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 - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Deltona<br>5      | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO = Volusia County"/>                    |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |   |
| Destin            | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO = Okaloosa County"/>                   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Doral<br>5        | Defined Benefit           | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/>  |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |   |
| Dundee<br>5       | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="text"/>  |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |   |
| Dunedin           | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO = Pinellas CountyFRS opt-out (1/96)"/> |
|                   | Defined Contribution      | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |



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| 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<br>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"/> | <input checked="" type="checkbox"/> |                                     |                    |
| Estero<br>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"/> | 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"/>            |                                     |                    |
| Esto<br>5         | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                    |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                     |                                     |                    |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                     |                                     |                    |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                                     |                    |
| Eustis<br>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"/> | 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"/> | <input checked="" type="checkbox"/> |                                     |                    |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name     |                           | 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<br>5  | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input type="checkbox"/>            | FF = vol |
|                       | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                                     |          |
|                       | Florida Retirement System | <input checked="" type="checkbox"/> | <input 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"/> |                                     |          |
| Fellsmere<br>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<br>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<br>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<br>5     | Defined Benefit           | X                 |               |                   | FR              |               |         | Separate DB plan for E                |
|                       | Defined Contribution      |                   |               |                   |                 |               |         |                                       |
|                       | Florida Retirement System |                   |               | X                 | X               |               |         |                                       |
|                       | Social Security Coverage  |                   |               |                   |                 | X             |         |                                       |
| Fort Lauderdale<br>5  | Defined Benefit           |                   | X             | CL                | X               |               |         | FF Share Plan                         |
|                       | Defined Contribution      |                   |               | X                 |                 |               |         |                                       |
|                       | Florida Retirement System |                   |               |                   |                 |               |         |                                       |
|                       | Social Security Coverage  |                   |               |                   |                 |               |         |                                       |
| Fort Meade<br>5       | Defined Benefit           |                   | VOL           | X                 | CL              |               |         | PO = Polk County                      |
|                       | Defined Contribution      |                   |               |                   |                 |               |         |                                       |
|                       | Florida Retirement System |                   |               |                   |                 |               |         |                                       |
|                       | Social Security Coverage  |                   |               |                   |                 | X             |         |                                       |
| Fort Myers<br>5       | Defined Benefit           |                   | X             | X                 | X               |               |         | Excludes part, temporary and seasonal |
|                       | Defined Contribution      |                   |               |                   |                 |               |         |                                       |
|                       | Florida Retirement System |                   |               |                   |                 |               |         |                                       |
|                       | Social Security Coverage  | X                 | X             | X                 | X               |               |         |                                       |
| Fort Myers Beach<br>5 | Defined Benefit           |                   |               |                   |                 |               | X       |                                       |
|                       | Defined Contribution      |                   |               |                   |                 |               |         |                                       |
|                       | Florida Retirement System |                   |               |                   |                 |               |         |                                       |
|                       | Social Security Coverage  |                   |               |                   |                 | X             |         |                                       |

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

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| Municipality Name    | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Fruitland Park<br>5  | Defined Benefit           | <input type="checkbox"/> | TER                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Gainesville<br>5     | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | GE = Two DB Plans (Reg, Disability)DC plan for certain senior managers |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |  |
| Glen Ridge           | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Glen Saint Mary<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |  |
| Golden Beach<br>5    | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | FF = Miami-Dade CountyPO Share 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"/> | X                        | <input type="checkbox"/> |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| 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<br>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"/> | <input checked="" type="checkbox"/> |                                     |  |
| Grand Ridge<br>5        | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                     | <input type="checkbox"/>            |  |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                     |                                     |  |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                                     |                                     |  |
|                         | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/>            |                                     |  |
| Grant-Valkaria<br>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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/>            |                                     |  |
| Green Cove Springs<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                                     | <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 | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                                     |                                     |  |
|                         | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/>            |                                     |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials                   | Fire-fighters                       | General Employees                   | Police Officers                     | Not Specified                       | No Plan                  | Notes                    |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|
| Gretna<br>5       | Defined Benefit           | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     | <input type="checkbox"/> |                          |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |                          |                          |
|                   | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |                                     |                          | FRS opt-out (1/96)       |
|                   | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |                          |
| Greensboro        | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input type="checkbox"/> |                          |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                          |                          |
|                   | Florida Retirement System | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |                          | FF = vol                 |
|                   | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |                          |
| Greenville        | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input type="checkbox"/> |                          |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                          |                          |
|                   | Florida Retirement System | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |                          | PO & FF = Madison County |
|                   | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |                          |
| Greenwood         | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input type="checkbox"/> |                          |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <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"/>            |                          |                          |
| Gretna<br>5       | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input type="checkbox"/> |                          |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                          |                          |
|                   | Florida Retirement System | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |                                     |                          |                          |
|                   | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |                          |



**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Hallandale Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="2 closed DB plans for managers (Reg,Excess benefits)"/> |
|                       | Defined Contribution      | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                       | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Hampton<br>5          | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="text" value=""/>   |
|                       | 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"/> |   |
| Havana<br>5           | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = vol"/>   |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |   |
| Haverhill<br>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 &amp; 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                        | <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"/> |   |
| Hawthorne             | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value=""/>   |
|                       | 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"/> |   |

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| Municipality Name    | Other Plan Details        | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes                                |
|----------------------|---------------------------|-------------------|---------------|-------------------|-----------------|---------------|---------|--------------------------------------|
| Hialeah<br>5         | Defined Benefit           | CL                | X             | X                 | X               |               |         |                                      |
|                      | Defined Contribution      |                   |               |                   |                 |               |         | Separate DB Plan for ELPF Share Plan |
|                      | Florida Retirement System |                   |               |                   |                 |               |         |                                      |
|                      | Social Security Coverage  | X                 | X             | X                 | X               |               |         |                                      |
| Hialeah Gardens<br>5 | Defined Benefit           |                   |               |                   | X               |               |         |                                      |
| Hialeah Gardens<br>5 | Defined Contribution      |                   |               | X                 |                 |               |         |                                      |
|                      | Florida Retirement System |                   |               |                   |                 |               |         |                                      |
|                      | Social Security Coverage  |                   |               |                   |                 |               |         |                                      |
|                      | High Springs<br>5         | Defined Benefit   |               |                   |                 |               |         |                                      |
| High Springs<br>5    | Defined Contribution      |                   |               | X                 |                 |               |         |                                      |
|                      | Florida Retirement System |                   | X             | X                 | X               |               |         |                                      |
|                      | Social Security Coverage  |                   |               |                   |                 | X             |         |                                      |
|                      | Highland Beach<br>5       | Defined Benefit   |               |                   |                 |               |         |                                      |
| Highland Beach<br>5  | Defined Contribution      |                   |               | CL                | CL              |               |         | FF = Delray Beach                    |
|                      | Florida Retirement System | X                 |               | X                 | X               |               |         |                                      |
|                      | Social Security Coverage  |                   |               |                   |                 | X             |         |                                      |
|                      | Highland Park<br>5        | Defined Benefit   |               |                   |                 |               |         |                                      |
| Highland Park<br>5   | Defined Contribution      |                   |               |                   |                 |               |         |                                      |
|                      | Florida Retirement System |                   |               | X                 |                 |               |         |                                      |
|                      | Social Security Coverage  |                   |               |                   |                 | X             |         |                                      |

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| Municipality Name      |                           | Elected Officials                   | Fire-fighters                       | General Employees                   | Police Officers                     | Not Specified                       | No Plan                             | Notes |
|------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------|
| Hillcrest Heights<br>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<br>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<br>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<br>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"/>            |                                     |                                     |       |
|                        | 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"/>            |                                     |       |

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| Municipality Name       | Other Plan Details        | Elected Officials                   | Fire-fighters                       | General Employees                   | Police Officers                     | Not Specified                       | No Plan                             | Notes   |
|-------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|
| Holmes Beach<br>5       | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="text" value="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"/>            |   |
| Homestead               | Defined Benefit           | <input checked="" type="checkbox"/> | <input type="checkbox" value="CL"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="text" value="GE: DB Plans: General &amp; Hospital, EL (cl), EL &amp; Sr. ManagersFF = Miami-Dade County"/> |
|                         | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |   |
| Horseshoe Beach         | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <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"/>            |   |
| Howey-In-The-Hills<br>5 | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="text"/>  |
|                         | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |   |
|                         | Florida Retirement System | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input 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"/>            |   |
| Hypoluxo<br>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 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"/>            | <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  |
|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Indialantic<br>5         | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Indian Creek<br>5        | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |  |
|                          | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Indian Harbour Beach     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Indian River Shores<br>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"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Indian Rocks Beach       | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Pinellas Suncoast Fire & Rescue<br>PO = Pinellas County<br>FRS opt-out (1/96) |
|                          | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                          | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name  | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Indian Shores<br>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"/> | <input type="text"/>                                     |
|                    | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Indiantown<br>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"/> | <input type="text"/>                                     |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Inglis<br>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"/> | <input type="text" value="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"/> | <input type="text"/>                                     |
|                    | 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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                    | Florida Retirement System | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO &amp; FF = Citrus County"/> |
|                    | Social Security Coverage  | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name       | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                  |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Islamorada<br>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<br>5       | Defined Benefit           | <input type="checkbox"/> | CL                       | CL                       | CL                       |                          | <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<br>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<br>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 - 9/30/2023**

| Municipality Name         | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                  |
|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Jay<br>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"/> |                          |                          | PO & FF = Santa Rosa County            |
|                           | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Jennings                  | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |  |
|                           | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | 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"/> |                          |  |
| Juno Beach<br>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"/> | X                        | X                        |                          |                          | GE: DC plan for all not covered by FRS |
|                           | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Jupiter                   | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | X                        |  |
|                           | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                           | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | 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<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |  |
|                           | Defined Contribution      | <input type="checkbox"/> | P                        | X                        | <input type="checkbox"/> |                          |                          |  |
|                           | 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 - 9/30/2023**

| Municipality Name     |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Jupiter Island<br>5   | Defined Benefit           | <input type="checkbox"/> | FR                       | FR                       | FR                       |                          | <input type="checkbox"/> | Separate DC plan for S. Martin Regional Utilities |
|                       | Defined Contribution      | <input type="checkbox"/> | P                        | X                        | F                        |                          |                          |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |   |
| Kenneth City<br>5     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> | FF = City of Pinellas Park                        |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                          |   |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |   |
| Key Biscayne<br>5     | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        |                          | <input type="checkbox"/> |   |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Social Security Coverage  | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> |                          |   |
| Key Colony Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |   |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          |                          |   |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |   |
| Key West<br>5         | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> | PO & FF Share Plan                                |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |   |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Keystone Heights<br>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<br>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<br>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"/> |                          |                          | <input type="text" value="PO = Hendry 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                        |                          |   |
| Lady Lake<br>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"/> |                          |                          | <input type="text"/>                            |
|                       | 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"/> |                          |   |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name       | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes             |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|
| Lake Alfred<br>5        | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
| Lake Buena Vista<br>5   | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | No paid employees |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
| Lake Butler<br>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 | 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"/> |                   |
| Lake City<br>5          | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                   |
| Lake Clarke Shores<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                   |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                   |

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| Municipality Name  | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Lake Hamilton<br>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 type="checkbox"/> |                          |   |
| Lake Helen<br>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 = Volusia CountyPO no longer FRS"/>  |
|                    | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          |   |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |   |
| Lake Mary<br>5     | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        |                          | <input type="checkbox"/> |   |
| Lake Mary<br>5     | 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 type="checkbox"/> |                          |   |
|                    | Lake Park                 | Defined Benefit          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CL                       |                          |   |
| Lake Park          | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          | <input type="text" value="PO &amp; FF = Palm Beach CountyPO: DB Plan is closed &amp; all members are retired"/> |
|                    | 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"/> |                          |   |
|                    | Lake Placid<br>5          | Defined Benefit          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |   |
| Lake Placid<br>5   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text" value="FF = vol"/>   |
|                    | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          |   |
|                    | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |   |



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| Municipality Name          |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|----------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Lauderdale Lakes<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> | <input type="text" value="PO &amp; FF = Broward CountyFRS opt-out (1/96)"/>          |
|                            | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |  |
|                            | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |  |
|                            | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Lauderdale-By-The-Sea<br>5 | Defined Benefit           | <input type="checkbox"/> | VOL                      | <input type="checkbox"/> | <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"/> |                          |                          |  |
|                            | 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<br>5            | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> | <input type="text" value="Separate DB plan for GE (Confidential &amp; Managerial)"/> |
|                            | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |                          |  |
|                            | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                            | 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                        | <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"/> |                          |  |
| Lawtey<br>5                | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | X                        | <input type="text"/>   |
|                            | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                            | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                            | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name     | Other Plan Details        | Elected Officials                   | Fire-fighters                       | General Employees                   | Police Officers                     | Not Specified                       | No Plan                             | Notes                                 |
|-----------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| Layton<br>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<br>5        | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input checked="" type="checkbox"/> |                                       |
| Lazy Lake<br>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 type="checkbox" value="CL"/> | <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<br>5     | Defined Benefit                     | <input type="checkbox"/>            | <input type="checkbox" value="CL"/> | <input type="checkbox"/>            | <input type="checkbox" value="CL"/> |                                     |                                       |
| Lighthouse Point<br>5 | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox" value="CL"/> | <input checked="" type="checkbox"/> | <input type="checkbox" value="CL"/> |                                     |                                     | <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 - 9/30/2023**

| Municipality Name       | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                   |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Live Oak<br>5           | Defined Benefit           | <input type="checkbox"/> | CL                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF: DB Plan is a substituted trust fund |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Florida Retirement System | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Longboat Key            | 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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Social Security Coverage  | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Longwood<br>5           | Defined Benefit           | <input type="checkbox"/> | FR                       | FR                       | FR                       | <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"/> | 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"/> |   |
| Loxahatchee Groves<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | All jobs contracted                     |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Lynn Haven<br>5         | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                         | Social Security Coverage  | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name  |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| MacClenny<br>5     | Defined Benefit           | <input type="checkbox"/> | TER                      | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |  |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | CL                       | <input type="checkbox"/> |                          |                          |  |
|                    | Florida Retirement System | X                        | X                        | X                        | <input type="checkbox"/> |                          |                          | <input type="text"/>   |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Madeira Beach<br>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"/> | X                        | X                        | <input type="checkbox"/> |                          |                          |  |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
|                    |                           |                          |                          |                          |                          |                          |                          |  |
| Madison<br>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                        |                          |  |
|                    |                           |                          |                          |                          |                          |                          |                          |  |
| Maitland           | 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="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"/> | X                        | <input type="checkbox"/> |                          |  |
|                    |                           |                          |                          |                          |                          |                          |                          |  |
| Malabar<br>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 - 9/30/2023**

| Municipality Name  | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Malone<br>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 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"/> |                          |                          | <input type="text"/>   |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |  |
| Mangonia Park<br>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 = City of West Palm Beach&lt;br/&gt;PO = Palm Beach County"/> |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |  |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| Marathon           | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |  |
| 5                  | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text" value="PO = Monroe County"/>  |
|                    | Florida Retirement System | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                    | Social Security Coverage  | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
|                    | Marco Island              | Defined Benefit          | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        |                          |  |
| 5                  | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text" value="Share Plans for FF &amp; POFRS opt-out (1/96)"/>                 |
|                    | Florida Retirement System | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                    | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> |                          |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Margate<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |  |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                   | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          | <input type="text"/>                             |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Marianna<br>5     | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        |                          | <input type="checkbox"/> |  |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | CL                       | <input type="checkbox"/> |                          |                          | <input type="text"/>                             |
|                   | 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                        |                          |  |
| Marineland<br>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="All jobs contracted"/> |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| Mary Esther<br>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"/>                             |
|                   | 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                        |                          |  |
| 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                        |                          |                          | <input type="text"/>                             |
|                   | 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 - 9/30/2023**

| Municipality Name    | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Mayo<br>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<br>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<br>5          | Defined Benefit           | X                        | <input type="checkbox"/> | X                        | X                        |                          | <input type="checkbox"/> |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          |                          |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text" value="GE: DB Plan also covers EL"/>                                      |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| Melbourne<br>5       | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        |                          | <input type="checkbox"/> |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                      | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          | <input type="text" value="FRS PO = Airport police (formerly covered in closed GE DB Plan)"/> |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Melbourne Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          | <input type="checkbox"/> |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          | <input type="text" value="FF = vol"/>  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <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  |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| 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<br>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"/> | X                        | X                        |                          |                          |  |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Miami<br>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<br>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<br>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 - 9/30/2023**

| Municipality Name         | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Miami Lakes<br>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  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |  |
| Miami Shores Village<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          | <input type="checkbox"/> |  |
|                           | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                           | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |  |
|                           | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |  |
| Miami Springs<br>5        | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          | <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"/> | X                        |                          |  |
| Micanopy                  | 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  | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| Midway<br>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 | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          |  |
|                           | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| 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<br>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<br>5      | Defined Benefit           | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |                                     | <input type="checkbox"/>            |   |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                                     |   |
|                   | Florida Retirement System | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                                     | GE: Two DB Plans (Reg, Sr. Managers)  |
|                   | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |   |
| 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<br>5    | Defined Benefit           | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     | <input type="checkbox"/>            |   |
|                   | Defined Contribution      | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |                                     |   |
|                   | Florida Retirement System | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |                                     | FF = volPO = Lake County  |
|                   | Social Security Coverage  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |   |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name  |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                 |
|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| Moore Haven<br>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<br>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<br>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<br>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<br>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 - 9/30/2023**

| 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"/> | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                       | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| New Smyrna Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | DC Plan for Utilities employees<br>PO Share Plan |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                       | Florida Retirement System | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |  |
| 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"/> | X                        | <input type="checkbox"/> | <input 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<br>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"/> | 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"/> |  |
| Noma<br>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"/> |  |

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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<br>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<br>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<br>5       | Defined Benefit           | <input type="checkbox"/> | CL                       | CL                       | 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                        | <input type="checkbox"/> |                          |  |
| North Miami Beach<br>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<br>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 - 9/30/2023**

| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| North Port<br>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"/> |   |
| North Redington Beach | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Cities of Seminole & Madeira Beach<br>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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Oak Hill<br>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"/> | 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"/> |   |
| Oakland<br>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"/> | 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"/> |   |
| Oakland Park<br>5     | Defined Benefit           | <input type="checkbox"/> | CL                       | FR                       | CL                       | <input type="checkbox"/> | <input type="checkbox"/> | FF = Miami-Dade County<br>FF Share Plan<br>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"/> | 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"/> |   |

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| Municipality Name |                           | Elected Officials        | Fire-fighters | General Employees | Police Officers | Not Specified            | No Plan                  | Notes                                  |
|-------------------|---------------------------|--------------------------|---------------|-------------------|-----------------|--------------------------|--------------------------|--|
| Ocala<br>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<br>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<br>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<br>5   | Defined Benefit           | <input type="checkbox"/> | CL            | X                 | X               |                          | <input type="checkbox"/> | SS cvg only if full-time and permanent |
|                   | Defined Contribution      | <input type="checkbox"/> |               |                   |                 |                          |                          |  |
|                   | Florida Retirement System | <input type="checkbox"/> |               |                   |                 |                          |                          |  |
|                   | Social Security Coverage  | <input type="checkbox"/> |               |                   |                 | X                        |                          |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Oldsmar<br>5      | Defined Benefit           | <input type="checkbox"/> | CL                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="PO = Pinellas CountyFRS opt-out (1/96)"/> |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | X                        | <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"/> |   |
| Opa-Locka<br>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"/> | 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"/> |   |
| Orange City<br>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 | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Orange Park       | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/>  |
|                   | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| 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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|-------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Orlando<br>5      | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Ormond Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Otter Creek       | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Oviedo<br>5       | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |   |
| Pahokee<br>5      | Defined Benefit           | <input type="checkbox"/> | TER                      | <input type="checkbox"/> | TER                      | <input type="checkbox"/> | <input type="checkbox"/> | PO & FF = Palm Beach CountyFRS opt-out (1/96) |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <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"/> |   |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name       | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                |
|-------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------|
| Palatka<br>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"/> |                          |                                      |
| Palm Bay<br>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 | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                      |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                                      |
| Palm Beach<br>5         | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> |                                      |
|                         | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        |                          |                          |                                      |
|                         | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | GE: DB Plan also covers Ocean Rescue |
|                         | Social Security Coverage  | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> |                          |                                      |
| Palm Beach Gardens<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        |                          | <input type="checkbox"/> |                                      |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                      |
|                         | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          | FF Share Plan                        |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                                      |
| Palm Beach Shores<br>5  | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | TER                      | TER                      |                          | <input type="checkbox"/> |                                      |
|                         | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                      |
|                         | Florida Retirement System | <input type="checkbox"/> | X                        | X                        | X                        |                          |                          |                                      |
|                         | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                                      |



**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name      | Other Plan Details        | Elected Officials | Fire-fighters | General Employees | Police Officers | Not Specified | No Plan | Notes              |
|------------------------|---------------------------|-------------------|---------------|-------------------|-----------------|---------------|---------|--------------------|
| Panama City<br>5       | Defined Benefit           | X                 | X             | SUP               | X               |               |         |                    |
|                        | Defined Contribution      | X                 |               | X                 |                 |               |         |                    |
|                        | Florida Retirement System |                   |               |                   |                 |               |         | FRS opt-out (1/96) |
|                        | Social Security Coverage  | X                 | X             | X                 | X               |               |         |                    |
| Panama City Beach<br>5 | Defined Benefit           |                   | X             | X                 | X               |               |         |                    |
|                        | Defined Contribution      |                   |               |                   |                 |               |         |                    |
|                        | Florida Retirement System |                   |               |                   |                 |               |         |                    |
|                        | Social Security Coverage  |                   |               |                   |                 |               |         |                    |
| Parker<br>5            | Defined Benefit           |                   |               |                   |                 |               |         |                    |
|                        | Defined Contribution      |                   |               |                   |                 |               |         |                    |
|                        | Florida Retirement System | X                 | X             | X                 | X               |               |         |                    |
|                        | Social Security Coverage  |                   |               |                   |                 | X             |         |                    |
| Parkland<br>5          | Defined Benefit           |                   |               |                   | CL              |               |         |                    |
|                        | Defined Contribution      |                   |               |                   |                 |               |         |                    |
|                        | Florida Retirement System |                   |               |                   |                 |               |         |                    |
|                        | Social Security Coverage  | X                 |               | X                 |                 |               |         |                    |
| Paxton<br>5            | Defined Benefit           |                   |               |                   |                 |               |         |                    |
|                        | Defined Contribution      |                   |               | X                 |                 |               |         |                    |
|                        | Florida Retirement System |                   |               |                   |                 |               |         |                    |
|                        | Social Security Coverage  |                   |               |                   |                 |               |         |                    |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name   | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes   |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| Pembroke Park<br>5  | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> | PO & FF = Broward CountyDB (supp) for Town Commission |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |   |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |   |
| Pembroke Pines<br>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"/> | X                        | <input type="checkbox"/> |                          |                          |   |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |   |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |   |
| Pensacola           | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | CL                       |                          | <input type="checkbox"/> | SS cvg only on employees participating in FRS         |
|                     | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        |                          |                          |   |
|                     | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          |   |
|                     | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |   |
| Perry<br>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                        |                          |   |

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| 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"/> |                          |                          |                        |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                          |                        |
| Pinecrest<br>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"/> | <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"/> |                          |                          |                        |
|                   | 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<br>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                        |                          |                        |
| Plantation<br>5   | Defined Benefit           | <input type="checkbox"/> | VOL                      | X                        | X                        |                          | <input type="checkbox"/> | GE plan includes EL    |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                        |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                        |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                        |

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|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Polk City<br>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 &amp; 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<br>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<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        | <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<br>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<br>5   | Defined Benefit           | <input type="checkbox"/> | TER                      | <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"/> |  |

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| Municipality Name   | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Port Orange<br>5    | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Florida Retirement System | <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<br>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 | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Social Security Coverage  | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Port St. Joe<br>5   | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Florida Retirement System | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Port St. Lucie<br>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"/> |  |
| Punta Gorda<br>5    | Defined Benefit           | <input type="checkbox"/> | X                        | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                     | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | Police and Fire contribute either 8% or 9.5% to DB plan. Gen EEs hired before August 2011 contribute 8% to their DB plan and newer employees are enrolled in 401a plan and contribute up to 10%. |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name    | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes  |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Quincy<br>5          | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Raiford<br>5         | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |  |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Reddick              | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | Only employee is Clerk   |
|                      | 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"/> |  |
| Redington Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = Cities of Seminole & Madeira Bch<br>PO = Pinellas County<br>FRS opt-out (1/96)        |
|                      | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
|                      | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |  |
| Redington Shores     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | FF = City of Seminole<br>PO = Town of Indian Shores<br>FRS opt-out (1/96), EL rejoined FRS |
|                      | 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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

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

**APPENDIX J - Inventory of Municipalities - 9/30/2023**

| Municipality Name          |                           | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes |
|----------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------|
| Saint Augustine Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                            | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                            | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          |       |
|                            | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |       |
| Saint Cloud<br>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"/> |                          |       |
| Saint Leo<br>5             | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                            | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |       |
|                            | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                            | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |
| Saint Lucie Village        | 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"/> |                          |       |
| Saint Marks                | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                            | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |       |
|                            | Florida Retirement System | <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 - 9/30/2023**

| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes            |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------|
| Saint Pete Beach<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | CL                       |                          | <input type="checkbox"/> |                  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                  |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                  |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                  |
| Saint Petersburg<br>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                        |                          |                  |
| San Antonio<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |                  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                  |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |                  |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                  |
| Sanford               | Defined Benefit           | <input type="checkbox"/> | CL                       | <input type="checkbox"/> | CL                       |                          | <input type="checkbox"/> |                  |
|                       | Defined Contribution      | X                        | X                        | X                        | X                        |                          |                          |                  |
|                       | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          |                  |
|                       | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> |                          |                  |
| Sanibel               | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          | <input type="checkbox"/> |                  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |                  |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                  |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          | FF = Sanibel FCD |

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| Municipality Name    | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes |
|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------|
| Sarasota<br>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<br>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<br>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<br>5         | Defined Benefit           | <input type="checkbox"/> | CL                       | <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 - 9/30/2023**

| Municipality Name   | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                |
|---------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| Seminole<br>5       | Defined Benefit           | <input type="checkbox"/> | X                        | <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 | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Social Security Coverage  | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
| Sewall's Point<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                      |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
| Shalimar<br>5       | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | TER                      | <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"/> |                      |
| Sneads<br>5         | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                      |
| Sopchoppy<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                      |

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| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                                    |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| 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<br>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<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | 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<br>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<br>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 - 9/30/2023**

| Municipality Name |                           | 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       | 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            | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> |       |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                   | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |
| Stuart            | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                   | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          |       |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |
| Sunny Isles Beach | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                   | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                   | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          |       |
|                   | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |

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| 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 |                                     |                                     |                                     |                                     |                                     |                          |  |
|                   | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |                                     | <input type="checkbox"/> |  |
|                   | Defined Contribution      |                                     |                                     |                                     |                                     |                                     |                          |  |
|                   | Florida Retirement System |                                     |                                     |                                     |                                     |                                     |                          | FF = Miami-Dade County PO Share Plan             |
|                   | Social Security Coverage  |                                     |                                     | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |  |
| Sweetwater<br>5   | Defined Benefit           |                                     |                                     |                                     | <input checked="" type="checkbox"/> |                                     | <input type="checkbox"/> |  |
|                   | Defined Contribution      |                                     |                                     |                                     |                                     |                                     |                          |  |
|                   | Florida Retirement System |                                     |                                     |                                     |                                     |                                     |                          |  |
|                   | Social Security Coverage  |                                     |                                     |                                     |                                     | <input checked="" type="checkbox"/> |                          |  |
| Tallahassee<br>5  | Defined Benefit           |                                     | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |                                     | <input type="checkbox"/> |  |
|                   | Defined Contribution      |                                     |                                     |                                     |                                     |                                     |                          |  |
|                   | Florida Retirement System |                                     |                                     |                                     |                                     |                                     |                          | PO Share Plan FF Share Plan                      |
|                   | Social Security Coverage  |                                     |                                     |                                     |                                     | <input type="checkbox"/>            |                          |  |
| Tamarac<br>5      | Defined Benefit           | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | CL                                  |                                     | <input type="checkbox"/> |  |
|                   | Defined Contribution      |                                     |                                     |                                     |                                     |                                     |                          |  |
|                   | Florida Retirement System |                                     |                                     |                                     |                                     |                                     |                          | GE: Two DB Plans (Reg & Executive) FF Share Plan |
|                   | Social Security Coverage  |                                     |                                     |                                     |                                     | <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   |
|---------------------|---------------------------|-------------------|---------------|-------------------|-----------------|--------------------------|--------------------------|---|
| Tampa<br>5          | Defined Benefit           | X                 | X             | X                 | X               |                          | <input type="checkbox"/> |   |
|                     | Defined Contribution      |                   |               |                   |                 |                          |                          |   |
|                     | Florida Retirement System | X                 |               |                   |                 |                          |                          | <input type="text"/>                            |
|                     | Social Security Coverage  | X                 |               | X                 |                 | <input type="checkbox"/> |                          |   |
| Tarpon Springs<br>5 | Defined Benefit           |                   | X             |                   | X               |                          | <input type="checkbox"/> |   |
|                     | Defined Contribution      |                   |               | X                 |                 |                          |                          |   |
|                     | Florida Retirement System |                   |               |                   |                 |                          |                          | <input type="text"/>                            |
|                     | Social Security Coverage  |                   |               |                   |                 | <input type="checkbox"/> |                          |   |
| Tavares<br>5        | Defined Benefit           |                   | CL            |                   | CL              |                          | <input type="checkbox"/> |   |
|                     | Defined Contribution      |                   |               |                   |                 |                          |                          |   |
|                     | Florida Retirement System |                   |               | X                 |                 |                          |                          | <input type="text"/>                            |
|                     | Social Security Coverage  |                   |               |                   |                 | X                        |                          |   |
| Temple Terrace<br>5 | Defined Benefit           |                   | X             |                   | X               |                          | <input type="checkbox"/> |   |
|                     | Defined Contribution      |                   |               | X                 |                 |                          |                          |   |
|                     | Florida Retirement System |                   |               | X                 |                 |                          |                          | <input type="text" value="FRS opt-out (1/96)"/> |
|                     | Social Security Coverage  |                   |               |                   |                 | X                        |                          |   |
| Tequesta<br>5       | Defined Benefit           |                   | X             | X                 | X               |                          | <input type="checkbox"/> |   |
|                     | Defined Contribution      |                   |               |                   | X               |                          |                          |   |
|                     | Florida Retirement System |                   |               | X                 |                 |                          |                          | <input type="text" value="FRS opt-out (1/96)"/> |
|                     | Social Security Coverage  |                   |               |                   |                 | X                        |                          |   |

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

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| Municipality Name     | Other Plan Details        | Elected Officials        | Fire-fighters            | General Employees        | Police Officers          | Not Specified            | No Plan                  | Notes                            |
|-----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|
| Venice<br>5           | Defined Benefit           | <input type="checkbox"/> | CL                       | TER                      | CL                       |                          | <input type="checkbox"/> |                                  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                  |
|                       | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          | <input type="text"/>             |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                                  |
| Vernon<br>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"/> |                          |                          | FF = vol<br><input type="text"/> |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |                                  |
| Vero Beach<br>5       | Defined Benefit           | <input type="checkbox"/> | CL                       | FR                       | 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                        | X                        | X                        | X                        | <input type="checkbox"/> |                          |                                  |
| Virginia Gardens<br>5 | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | X                        |                                  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                  |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text"/>             |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                                  |
| Waldo<br>5            | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | X                        |                                  |
|                       | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |                                  |
|                       | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          | <input type="text"/>             |
|                       | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                                  |



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|----------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|
| Wellington<br>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"/> | X                        | <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<br>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<br>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<br>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                        |                          |                                       |

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| Municipality Name  |                           | Elected Officials                   | Fire-fighters            | General Employees                   | Police Officers          | Not Specified            | No Plan                             | Notes   |
|--------------------|---------------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------------------|---|
| Westlake<br>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 &amp; 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<br>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<br>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"/> |                                     |   |

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|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------|
| Wildwood<br>5      | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                    | Florida Retirement System | X                        | X                        | X                        | X                        |                          |                          |       |
|                    | Social Security Coverage  | X                        | <input type="checkbox"/> | X                        | X                        | <input type="checkbox"/> |                          |       |
| Williston<br>5     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | X                        | X                        |                          | <input type="checkbox"/> |       |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |
| Wilton Manors<br>5 | Defined Benefit           | <input type="checkbox"/> | VOL                      | CL                       | CL                       |                          | <input type="checkbox"/> |       |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                    | Florida Retirement System | X                        | <input type="checkbox"/> | X                        | X                        |                          |                          |       |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |
| Windermere<br>5    | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> |       |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |       |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |       |
| Winter Garden<br>5 | Defined Benefit           | <input type="checkbox"/> | X                        | X                        | X                        |                          | <input type="checkbox"/> |       |
|                    | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |                          |                          |       |
|                    | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |                          |       |
|                    | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        |                          |       |

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| 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"/> | X                        | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/>                              |
|                     | Defined Contribution      | <input type="checkbox"/> | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Social Security Coverage  | X                        | X                        | X                        | X                        | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Winter Park<br>5    | Defined Benefit           | <input type="checkbox"/> | X                        | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/>                              |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Winter Springs<br>5 | Defined Benefit           | <input type="checkbox"/> | CL                       | CL                       | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = Seminole County"/> |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <input type="checkbox"/> |   |
| Worthington Springs | 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"/> | X                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
| Yankeetown<br>5     | Defined Benefit           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text" value="FF = vol"/>             |
|                     | Defined Contribution      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |
|                     | Florida Retirement System | <input type="checkbox"/> | <input type="checkbox"/> | X                        | <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 - 9/30/2023**

| Municipality Name            |                           | Elected<br>Officials     | Fire-<br>fighters        | General<br>Employees     | Police<br>Officers       | Not<br>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                        |                          |                          |       |
|                              | 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"/> |                          |                          |       |
|                              | Social Security Coverage  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                          |       |
| <b>Total Municipalities:</b> |                           | 412                      |                          |                          |                          |                          | 65                       |       |

## APPENDIX K

### INVENTORY OF SPECIAL DISTRICTS

This appendix lists 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 - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>A. Max Brewer Memorial Law Library</b>                    | Brevard     |     |    | X   |         |                        |
| Brevard County   | Dependent   |     |    |     |         |                        |
| <b>A.H. at Turnpike South Community Development District</b> | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     | X       |                        |
| <b>Abbott Square Community Development District</b>          | Pasco       |     |    |     |         |                        |
| City of Zephyrhills  | Independent | X   |    |     |         |                        |
| <b>Aberdeen Community Development District</b>               | St. Johns   |     |    |     | 11      | Elected                |
| St. Johns County   | Independent |     |    | X   | X       |                        |
| <b>Academical Village Community Development District</b>     | Broward     |     |    |     | 11      |                        |
| Town of Davie  | Independent |     |    |     | X       |                        |
| <b>Acme Improvement District</b>                             | Palm Beach  |     |    |     |         |                        |
| Village of Wellington  | Dependent   | X   |    |     | X       |                        |
| <b>Acree Community Development District</b>                  | Duval       |     |    |     |         |                        |
| City of Jacksonville   | Independent |     |    |     | X       |                        |
| <b>Alachua Community Redevelopment Agency</b>                | Alachua     |     |    |     | 11      |                        |
| City of Alachua  | Dependent   |     |    |     |         |                        |
| <b>Alachua County Health Facilities Authority</b>            | Alachua     |     |    |     |         |                        |
| Alachua County   | Dependent   | X   |    |     | X       |                        |
| <b>Alachua County Housing Authority</b>                      | Alachua     |     |    |     | 11      |                        |
| Alachua County   | Dependent   |     | X  |     |         |                        |
| <b>Alachua County Housing Finance Authority</b>              | Alachua     |     |    | X   | 11      |                        |
| Alachua County   | Dependent   |     |    |     |         |                        |
| <b>Alachua County Library District</b>                       | Alachua     |     | X  | X   | 4       | None                   |
| Alachua County   | Independent |     |    | X   |         | Closed                 |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Alachua Soil and Water Conservation District</b>     | Alachua     |     |    |     | 11      |                        |
| Alachua County  | Independent |     |    |     | X       |                        |
| <b>Alafia Preserve Community Development District</b>   | Polk        |     |    |     | 11      |                        |
| City of Mulberry  | Independent |     |    |     | X       |                        |
| <b>Alligator Point Water Resources District</b>         | Franklin    |     |    |     | 11      |                        |
| Franklin County   | Independent |     |    |     | X       |                        |
| <b>Almarante Fire District</b>                          | Okaloosa    |     |    | X   | 11      |                        |
| Okaloosa County   | Independent |     |    |     |         |                        |
| <b>Alta Lakes Community Development District</b>        | Duval       |     |    |     | 11      |                        |
| City of Jacksonville                                    | Independent |     |    |     |         |                        |
| <b>Altamonte Springs Health Facilities Authority</b>    | Seminole    |     |    |     |         |                        |
| City of Altamonte Springs                               | Dependent   | X   |    |     | X       |                        |
| <b>Alva Fire Protection and Rescue Service District</b> | Lee         |     |    | X   | 11      |                        |
| Lee County  | Independent |     |    |     |         |                        |
| <b>Amelia Concourse Community Development District</b>  | Nassau      |     |    |     | 11      | Elected                |
| Nassau County   | Independent |     |    | X   | X       |                        |
| <b>Amelia Island Mosquito Control District</b>          | Nassau      |     |    |     | 11      |                        |
| Nassau County   | Independent |     |    |     | X       |                        |
| <b>Amelia National Community Development District</b>   | Nassau      |     |    |     | 11      |                        |
| Nassau County   | Independent |     |    |     | X       |                        |
| <b>Amelia Walk Community Development District</b>       | Nassau      |     |    |     | 11      | Elected                |
| Nassau County   | Independent |     |    | X   | X       |                        |
| <b>American Beach Water and Sewer District</b>          | Nassau      |     |    |     |         |                        |
| Nassau County   | Dependent   | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                      | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Anabelle Island Community Development District</b>          | Clay         |     |    |     |         |                        |
| Clay County  | Independent  | X   |    |     |         |                        |
| <b>Anastasia Mosquito Control District of St. Johns County</b> | St. Johns    |     |    | X   |         |                        |
| St. Johns County   | Independent  |     | X  |     |         |                        |
| <b>Anastasia Sanitary District</b>                             | St. Johns    |     |    |     | 11      |                        |
| St. Johns County   | Dependent    |     |    |     |         |                        |
| <b>Anthem Park Community Development District</b>              | Osceola      |     |    |     | 11      |                        |
| City of St. Cloud  | Independent  |     |    |     | X       |                        |
| <b>Antillia Community Development District</b>                 | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     |         |                        |
| <b>Apalachicola Housing Authority</b>                          | Franklin     |     |    | X   |         | None                   |
| City of Apalachicola   | Dependent    |     |    | X   |         |                        |
| <b>Apopka Community Redevelopment Agency</b>                   | Orange       |     |    |     | 11      |                        |
| City of Apopka   | Dependent    |     |    |     |         |                        |
| <b>Aqua By The Bay Community Development District</b>          | Manatee      |     |    |     |         |                        |
| Manatee County   | Independent  | X   |    |     | X       |                        |
| <b>Aqua One Community Development District</b>                 | Manatee      |     |    |     | 11      |                        |
| Manatee County   | Independent  |     |    |     |         |                        |
| <b>Arbor Greene Community Development District</b>             | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     | X       |                        |
| <b>Arbors Community Development District</b>                   | Duval        |     |    |     |         |                        |
| City of Jacksonville   | Independent  | X   |    |     |         |                        |
| <b>Arborwood Community Development District</b>                | Lee          |     |    |     | 11      |                        |
| City of Ft. Myers  | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions         |
|--|--------------|-----|----|-----|---------|--------------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments                       |
| <b>Area Housing Commission</b>   | Escambia     |     |    |     | 11      |                                |
| Escambia County  | Independent  |     | X  |     |         |                                |
| <b>Area Housing Commission of Clewiston, LaBelle and Hendry County</b> | Hendry       |     |    | X   | 11      |                                |
| Hendry County, Clewiston, LaBelle                                      | Independent  |     |    |     |         |                                |
| <b>Argyle Fire District</b>  | Walton       |     |    |     | 11      |                                |
| Walton County  | Independent  |     |    |     | X       |                                |
| <b>Arlington Ridge Community Development District</b>                  | Lake         |     |    |     | 11      |                                |
| City of Leesburg   | Independent  |     |    |     | X       |                                |
| <b>Arlington Special Dependent District</b>                            | Hillsborough |     |    | X   | 11      |                                |
| Hillsborough County  | Dependent    |     |    |     |         |                                |
| <b>Armstrong Community Development District</b>                        | Clay         |     |    |     |         |                                |
| Clay County  | Independent  | X   |    |     | X       | The District has no employees. |
| <b>Artisan Lakes Community Development District</b>                    | Manatee      |     |    |     | 11      |                                |
| Manatee County   | Independent  |     |    |     | X       |                                |
| <b>Artisan Lakes East Community Development District</b>               | Manatee      |     |    |     | 11      |                                |
| Manatee County   | Independent  |     |    |     |         |                                |
| <b>Astoria Community Development District</b>                          | Polk         |     |    |     |         |                                |
| Polk County  | Independent  |     |    |     | X       |                                |
| <b>Astoria Community Development District</b>                          | Pasco        |     |    |     | 11      |                                |
| Pasco County   | Independent  |     |    |     | X       |                                |
| <b>Atlantis Safe Neighborhood Improvement District</b>                 | Palm Beach   |     |    |     | 11      |                                |
| City of Atlantis   | Dependent    |     |    |     | X       |                                |
| <b>Auburndale Community Redevelopment Agency</b>                       | Polk         |     |    |     |         |                                |
| City of Auburndale   | Dependent    | X   |    |     | X       |                                |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                     | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Babcock Street Community Redevelopment Agency</b>          | Brevard      |     |    |     | 11      |                        |
| City of Melbourne   | Dependent    |     |    |     | X       |                        |
| <b>Bahia Lakes Community Development District</b>             | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     | X       |                        |
| <b>Bainebridge Community Development District</b>             | Duval        |     |    |     |         |                        |
| City of Jacksonville  | Independent  | X   |    |     | X       |                        |
| <b>Baker County Development Commission</b>                    | Baker        |     |    |     |         |                        |
| Baker County  | Independent  | X   |    |     | X       |                        |
| <b>Baker County Hospital District</b>                         | Baker        |     |    |     | 11      |                        |
| Baker County  | Independent  |     |    |     | X       |                        |
| <b>Baker Fire District</b>                                    | Okaloosa     |     |    | X   | 11      |                        |
| Okaloosa County   | Independent  |     |    |     |         |                        |
| <b>Ballantrae Community Development District</b>              | Pasco        |     |    |     | 11      |                        |
| Pasco County  | Independent  |     |    |     | X       |                        |
| <b>Ballentrae Hillsborough Community Development District</b> | Hillsborough |     |    |     |         |                        |
| Hillsborough County   | Independent  | X   |    |     | X       |                        |
| <b>Balm Grove Community Development District</b>              | Hillsborough |     |    |     |         |                        |
| Hillsborough County   | Independent  | X   |    |     |         |                        |
| <b>Bannon Lakes Community Development District</b>            | St. Johns    |     |    |     | 11      | Elected                |
| St. Johns County  | Independent  |     |    | X   | X       |                        |
| <b>Banyan Cay Community Development District</b>              | Palm Beach   |     |    |     | 11      |                        |
| City of West Palm Beach                                       | Independent  |     |    |     |         |                        |
| <b>Barefoot Bay Recreation District</b>                       | Brevard      |     |    |     | 11      |                        |
| Brevard County  | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)    | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status         | EEs | DC | SS  | No Plan | Comments               |
| <b>Barefoot Bay Water and Sewer District</b>            | Brevard        |     |    |     | 11      |                        |
| Brevard County  | Dependent      |     |    |     | X       |                        |
| <b>Barron Water Control District</b>                    | Glades, Hendry |     |    | X   | 11      |                        |
| Multi   | Independent    |     |    | X   |         |                        |
| <b>Bartow Community Redevelopment Agency</b>            | Polk           |     |    |     | 11      |                        |
| City of Bartow  | Dependent      |     |    |     | X       |                        |
| <b>Bartow Municipal Airport Development Authority</b>   | Polk           |     |    |     | 11      | Emergency              |
| City of Bartow  | Dependent      |     |    | X   |         |                        |
| <b>Bartram Park Community Development District</b>      | Duval          |     |    |     | 11      | Elected                |
| City of Jacksonville                                    | Independent    |     |    | X   | X       |                        |
| <b>Bartram Springs Community Development District</b>   | Duval          |     |    |     | 11      | Elected                |
| City of Jacksonville                                    | Independent    |     |    | X   | X       |                        |
| <b>Bauer Drive Community Development District</b>       | Miami-Dade     |     |    |     |         |                        |
| Miami-Dade County                                       | Independent    | X   |    |     |         |                        |
| <b>Bay County Law Library</b>                           | Bay            |     |    |     | 11      |                        |
| Bay County  | Dependent      |     |    |     |         |                        |
| <b>Bay Creek Community Development District</b>         | Lee            |     |    |     | 11      |                        |
| Lee Co. / Bonita Springs                                | Independent    |     |    |     |         |                        |
| <b>Bay Crest Park Special District</b>                  | Hillsborough   |     |    | X   | 11      |                        |
| Hillsborough County                                     | Dependent      |     |    |     |         |                        |
| <b>Bay Laurel Center Community Development District</b> | Marion         |     |    |     |         |                        |
| Marion County   | Independent    |     | X  | X   |         |                        |
| <b>Bay Medical Center</b>                               | Bay            |     | X  |     | 11      |                        |
| Bay County  | Independent    |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Beacon Meadows Special Dependent Tax District</b>                | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County   | Dependent    |     |    |     |         |                        |
| <b>Beacon Tradeport Community Development District</b>              | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Independent  |     |    |     | X       |                        |
| <b>Beaumont Community Development District</b>                      | Sumter       |     |    |     | 11      |                        |
| City of Wildwood  | Independent  |     |    |     |         |                        |
| <b>Beeline Community Development District</b>                       | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County   | Independent  |     |    |     | X       |                        |
| <b>Bella Collina Community Development District</b>                 | Lake         |     |    |     | 11      |                        |
| Lake County   | Independent  |     |    |     |         |                        |
| <b>Bella Tara Community Development District</b>                    | Osceola      |     |    |     |         |                        |
| Osceola County  | Independent  |     |    |     | X       |                        |
| <b>Bella Vida Community Development District</b>                    | Lee          |     |    |     | 11      |                        |
| City of Cape Coral  | Independent  |     |    |     | X       |                        |
| <b>Bellagio Community Development District</b>                      | Miami-Dade   |     |    |     | 11      |                        |
| City of Hialeah   | Independent  |     |    |     | X       |                        |
| <b>Bellalago Educational Facilities Benefit District</b>            | Osceola      |     |    |     |         |                        |
| Osceola County  | Dependent    | X   |    |     | X       |                        |
| <b>Bellaviva at Westside Community Development District</b>         | Osceola      |     |    |     | 11      |                        |
| Osceola County  | Independent  | X   |    |     |         |                        |
| <b>Bellaviva at Whispering Hills Community Development District</b> | Lake         |     |    |     |         |                        |
| City of Leesburg  | Independent  |     |    |     | X       |                        |
| <b>Bellaviva Community Development District</b>                     | Polk         |     |    |     | 11      |                        |
| City of Haines City   | Independent  | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)   | No  | DB | FRS | Other   | SS Coverage Exclusions    |
|--|---------------|-----|----|-----|---------|---------------------------|
| Local Governing Authority                                    | Status        | EEs | DC | SS  | No Plan | Comments                  |
| <b>Belmont Reserve Community Development District</b>        | Hillsborough  |     |    |     |         |                           |
| Hillsborough County  | Independent   |     |    |     |         |                           |
| <b>Belmont Community Development District</b>                | Hillsborough  |     |    |     | 11      |                           |
| Hillsborough County  | Independent   |     |    |     | X       |                           |
| <b>Belmont II Community Development District</b>             | Hillsborough  |     |    |     | 11      |                           |
| Hillsborough County  | Independent   |     |    |     |         |                           |
| <b>Belmont Lakes Community Development District</b>          | Broward       |     |    |     |         |                           |
| Town of Davie  | Independent   | X   |    |     | X       |                           |
| <b>Bent Creek Community Development District</b>             | St. Lucie     |     |    |     | 11      |                           |
| City of Fort Pierce  | Independent   | X   |    |     |         |                           |
| <b>Benton Hills Community Development District</b>           | Hernando      |     |    |     |         |                           |
| Hernando County  | Independent   | X   |    |     |         |                           |
| <b>Bermont Drainage District</b>                             | Charlotte     |     |    |     |         |                           |
| Charlotte County   | Independent   | X   |    |     | X       |                           |
| <b>Berry Bay Community Development District</b>              | Hillsborough  |     |    |     | 11      |                           |
| Hillsborough County  | Independent   | X   |    |     |         |                           |
| <b>Bexley Community Development District</b>                 | Pasco         |     |    |     | 11      |                           |
| Pasco County   | Independent   |     |    |     | X       | District has no employees |
| <b>Big Bend Water Authority</b>                              | Dixie, Taylor |     |    | X-G | 11      |                           |
| Dixie & Taylor Counties                                      | Independent   |     |    |     |         |                           |
| <b>Big Cypress Stewardship District</b>                      | Collier       |     |    |     | 11      |                           |
| Collier County   | Independent   |     |    |     | X       |                           |
| <b>Biscayne Drive Estates Community Development District</b> | Miami-Dade    |     |    |     |         |                           |
| Miami-Dade County  | Independent   | X   |    |     |         |                           |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)    | No  | DB   | FRS | Other   | SS Coverage Exclusions |
|---|----------------|-----|------|-----|---------|------------------------|
| Local Governing Authority                               | Status         | EEs | DC   | SS  | No Plan | Comments               |
| <b>Black Creek Community Development District</b>       | Miami-Dade     |     |      |     |         |                        |
| Miami-Dade County                                       | Independent    |     |      |     |         |                        |
| <b>Blackburn Creek Community Development District</b>   | Sarasota       |     |      |     | 11      |                        |
| Sarasota County   | Independent    |     |      |     | X       | None at this time.     |
| <b>Blackman Fire District</b>                           | Okaloosa       |     |      |     | 11      |                        |
| Okaloosa County   | Independent    |     |      |     | X       |                        |
| <b>Blackwater Soil and Water Conservation District</b>  | Santa Rosa     |     |      | X   | 11      |                        |
| Santa Rosa County                                       | Dependent      |     |      |     |         |                        |
| <b>Bloomingdale Oaks Special Dependent Tax District</b> | Hillsborough   |     |      | X   | 11      |                        |
| Hillsborough County                                     | Dependent      |     |      |     |         |                        |
| <b>Bloomingdale Special Taxing District</b>             | Hillsborough   |     |      |     | 11      |                        |
| Hillsborough County                                     | Dependent      |     |      |     | X       |                        |
| <b>Blountstown Community Redevelopment Agency</b>       | Calhoun        |     |      | X   | 11      |                        |
| City of Blountstown                                     | Dependent      |     |      |     |         |                        |
| <b>Blue Lake Community Development District</b>         | Lee            |     |      |     | 11      |                        |
| Lee County  | Independent    |     |      |     |         |                        |
| <b>Blueprint Intergovernmental Agency</b>               | Leon           |     |      |     | 11      |                        |
| City of Talla/Leon County                               | Independent    |     |      |     |         |                        |
| <b>Bluewaters Community Development District</b>        | Miami-Dade     |     |      |     | 11      |                        |
| Miami-Dade County                                       | Independent    |     |      |     | X       |                        |
| <b>Bobcat Trail Community Development District</b>      | Sarasota       |     |      |     |         |                        |
| City of North Port                                      | Independent    |     |      |     | X       |                        |
| <b>Boca Grande Fire Control District</b>                | Charlotte, Lee |     | F-DB |     | 11      |                        |
| Multi   | Independent    |     |      |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No DB FRS Other SS Coverage Exclusions  |
|---|-------------|---|
| Local Governing Authority                                 | Status      | EEs DC SS No Plan Comments  |
| <b>Boca Raton Airport Authority</b>                       | Palm Beach  | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11                                     |
| City of Boca Raton  | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> X                                      |
| <b>Boca Raton Community Redevelopment Agency</b>          | Palm Beach  | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |
| City of Boca Raton  | Dependent   | X <input type="checkbox"/> <input type="checkbox"/> X   |
| <b>Boca Raton Housing Authority</b>                       | Palm Beach  | <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> 11                          |
| City of Boca Raton  | Dependent   | <input type="checkbox"/> <input type="checkbox"/> X <input type="checkbox"/> Fee Basis,Part-time                  |
| <b>Boggy Branch Community Development District</b>        | Duval       | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |
| City of Jacksonville                                      | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |
| <b>Boggy Creek Improvement District</b>                   | Orange      | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11                                     |
| City of Orlando   | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> X                                      |
| <b>Bolles Drainage District</b>                           | Hendry      | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11                                     |
| Hendry County   | Independent | <input type="checkbox"/> <input type="checkbox"/> X X None  |
| <b>Bonaventure Development District</b>                   | Broward     | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |
| City of Weston  | Dependent   | X <input type="checkbox"/> <input type="checkbox"/> X   |
| <b>Bonita Landing Community Development District</b>      | Lee         | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11                                     |
| City of Bonita Springs                                    | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |
| <b>Bonita Springs Fire Control and Rescue District</b>    | Lee         | <input type="checkbox"/> <input checked="" type="checkbox"/> X 11   |
| Lee Co. / Bonita Springs                                  | Independent | <input type="checkbox"/> <input type="checkbox"/> X DB for Fire and General Employees, FRS for elected officials. |
| <b>Bonita Village Community Development District</b>      | Lee         | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11                                     |
| City of Bonita Springs                                    | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> X                                      |
| <b>Bonnet Creek Resort Community Development District</b> | Orange      | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |
| Orange County   | Independent | X <input type="checkbox"/> <input type="checkbox"/> X   |
| <b>Bonterra Community Development District</b>            | Miami-Dade  | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 11                                     |
| City of Hialeah   | Independent | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>               |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                              | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Botaniko Community Development District</b>         | Broward      |     |    |     |         |                        |
| City of Weston   | Dependent    |     |    |     |         |                        |
| <b>Boyette Park Community Development District</b>     | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County                                    | Independent  |     |    |     |         |                        |
| <b>Boyette Springs Special Dependent District</b>      | Hillsborough |     |    |     |         |                        |
| Hillsborough County                                    | Dependent    | X   |    |     | X       |                        |
| <b>Boynton Beach Community Redevelopment Agency</b>    | Palm Beach   |     |    | X   |         |                        |
| City of Boynton Beach                                  | Dependent    |     | X  |     |         |                        |
| <b>Boynton Village Community Development District</b>  | Palm Beach   |     |    |     | 11      |                        |
| City of Boynton Beach                                  | Independent  |     |    |     | X       |                        |
| <b>Bradbury Community Development District</b>         | Polk         |     |    |     |         |                        |
| City of Haines City                                    | Independent  | X   |    |     |         |                        |
| <b>Bradenton Beach Community Redevelopment Agency</b>  | Manatee      |     |    |     | 11      |                        |
| City of Bradenton Beach                                | Dependent    |     |    |     | X       |                        |
| <b>Bradenton Community Redevelopment Agency</b>        | Manatee      |     |    |     | 11      |                        |
| City of Bradenton                                      | Dependent    |     | X  |     |         |                        |
| <b>Bradford Soil and Water Conservation District</b>   | Bradford     |     |    |     | 11      |                        |
| Bradford County  | Independent  |     |    |     | X       |                        |
| <b>Brandon Hills Special Dependent District</b>        | Hillsborough |     |    |     |         |                        |
| Hillsborough County                                    | Dependent    | X   |    |     | X       |                        |
| <b>Brandy Creek Community Development District</b>     | St. Johns    |     |    |     |         |                        |
| St. Johns County                                       | Independent  | X   |    |     | X       |                        |
| <b>Brevard County Educational Facilities Authority</b> | Brevard      |     |    |     | 11      |                        |
| Brevard County   | Dependent    |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Brevard County Free Public Library District</b>                 | Brevard     |     |    | X   | 11      |                        |
| Brevard County   | Dependent   |     |    |     |         |                        |
| <b>Brevard County Health Facilities Authority</b>                  | Brevard     |     |    | X   | 11      |                        |
| Brevard County   | Dependent   |     |    |     |         |                        |
| <b>Brevard County Housing Finance Authority</b>                    | Brevard     |     |    | X   | 11      |                        |
| Brevard County   | Dependent   |     |    |     |         |                        |
| <b>Brevard County Special Recreation District IV</b>               | Brevard     |     |    |     |         |                        |
| Brevard County   | Dependent   | X   |    |     | X       |                        |
| <b>Brevard Mosquito Control District</b>                           | Brevard     |     |    | X   | 11      |                        |
| Brevard County   | Dependent   |     |    |     |         |                        |
| <b>Brevard Soil and Water Conservation District</b>                | Brevard     |     |    |     | 11      |                        |
| Brevard County   | Independent |     |    |     | X       | No employees           |
| <b>Bridgewalk Community Development District</b>                   | Osceola     |     |    |     |         |                        |
| Osceola County   | Independent | X   |    |     |         |                        |
| <b>Bridgewater Community Development District</b>                  | Polk        |     |    |     | 11      |                        |
| City of Lakeland   | Independent |     |    |     | x       |                        |
| <b>Bridgewater North Community Development District</b>            | St. Johns   |     |    |     |         |                        |
| St. Johns County   | Independent | X   |    |     | X       |                        |
| <b>Bridgewater of Wesley Chapel Community Development District</b> | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Bridlewood of Arcadia Community Development District</b>        | DeSoto      |     |    |     | 11      |                        |
| DeSoto County  | Independent |     |    |     |         |                        |
| <b>Briger Community Development District</b>                       | Palm Beach  |     |    |     | 11      |                        |
| City of West Palm Beach  | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Brighton Lakes Community Development District</b>              | Osceola     |     |    |     | 11      |                        |
| Osceola County  | Independent |     |    |     | X       |                        |
| <b>Brightshore Community Development District</b>                 | Collier     |     |    |     | 11      |                        |
| Collier County  | Independent |     |    |     |         |                        |
| <b>Brightwater Community Development District</b>                 | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     |         |                        |
| <b>Brooks of Bonita Springs Community Development District</b>    | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Brooks of Bonita Springs II Community Development District</b> | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Brookstone Community Development District</b>                  | Manatee     |     |    |     | 11      |                        |
| Manatee County  | Independent |     |    |     |         |                        |
| <b>Brooksville Housing Authority</b>                              | Hernando    |     |    | X   | 11      | None                   |
| City of Brooksville   | Dependent   |     | X  | X   |         |                        |
| <b>Broward County Community Redevelopment Agency</b>              | Broward     |     |    | X   | 11      |                        |
| Broward County  | Dependent   |     |    |     |         |                        |
| <b>Broward County Educational Facilities Authority</b>            | Broward     |     |    |     |         |                        |
| Broward County  | Dependent   | X   |    |     | X       |                        |
| <b>Broward County Health Facilities Authority</b>                 | Broward     |     |    | X   | 11      |                        |
| Broward County  | Dependent   |     |    |     |         |                        |
| <b>Broward County Housing Authority</b>                           | Broward     |     |    | X   |         |                        |
| Broward County  | Independent |     |    | X   |         |                        |
| <b>Broward County Housing Finance Authority</b>                   | Broward     |     | X  | X   |         |                        |
| Broward County  | Dependent   |     | X  | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Broward County Water Control District 2</b>           | Broward      |     |    | X   | 11      |                        |
| Broward County   | Dependent    |     |    |     |         |                        |
| <b>Broward County Water Control District 3</b>           | Broward      |     |    | X   | 11      |                        |
| Broward County   | Dependent    |     |    |     |         |                        |
| <b>Broward County Water Control District 4</b>           | Broward      |     |    | X   | 11      |                        |
| Broward County   | Dependent    |     |    |     |         |                        |
| <b>Broward Soil and Water Conservation District</b>      | Broward      |     |    |     | 11      | Elected                |
| Broward County   | Independent  |     |    | X   | X       |                        |
| <b>Broward Solid Waste Disposal District</b>             | Broward      |     |    |     | 11      |                        |
| Broward County   | Dependent    |     |    |     | X       |                        |
| <b>Brownwood Community Development District</b>          | Sumter       |     |    |     | 11      |                        |
| City of Wildwood   | Independent  |     |    |     | x       |                        |
| <b>Buckeye Park Community Development District</b>       | Manatee      |     |    |     | 11      |                        |
| Manatee County   | Independent  |     |    |     |         |                        |
| <b>Buckhead Ridge Mosquito Control District</b>          | Glades       |     |    |     | 11      |                        |
| Glades County  | Independent  |     |    |     | X       |                        |
| <b>Buckhead Trails Community Development District</b>    | Manatee      |     |    |     |         |                        |
| Manatee County   | Independent  | X   |    |     | X       | None at this time.     |
| <b>Buckhead Trails II Community Development District</b> | Manatee      |     |    |     | 11      |                        |
| Manatee County   | Independent  |     |    |     |         |                        |
| <b>Buckhorn Estates Special Dependent District</b>       | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County                                      | Dependent    |     |    |     | X       |                        |
| <b>Buckhorn Oaks Special Dependent District</b>          | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County                                      | Dependent    |     |    |     | x       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                      | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Buena Lago Community Development District</b>               | Osceola      |     |    |     |         |                        |
| Osceola County   | Independent  | X   |    |     |         |                        |
| <b>Bullfrog Creek Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     |         |                        |
| <b>Bunnell Community Redevelopment Agency</b>                  | Flagler      |     |    |     |         |                        |
| City of Bunnell  | Dependent    | X   |    |     | X       |                        |
| <b>Burnt Store Isles Canal Maintenance Assessment District</b> | Charlotte    |     |    |     | 11      |                        |
| City of Punta Gorda  | Dependent    |     |    |     | X       |                        |
| <b>Caldera Community Development District</b>                  | Hernando     |     |    |     |         |                        |
| Hernando County  | Independent  |     |    |     | X       |                        |
| <b>Callaway Community Redevelopment Agency</b>                 | Bay          |     |    |     | 11      |                        |
| City of Callaway   | Dependent    |     |    |     |         |                        |
| <b>Campbellton-Graceville Hospital District</b>                | Jackson      |     |    |     | 11      | None                   |
| Jackson County   | Independent  |     |    | X   | X       |                        |
| <b>Campo Bello Community Development District</b>              | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     |         |                        |
| <b>Canaveral Port District</b>                                 | Brevard      |     |    | X   | 11      |                        |
| Brevard County   | Independent  |     | X  |     |         |                        |
| <b>Candler Hills East Community Development District</b>       | Marion       |     |    |     | 11      |                        |
| Marion County  | Independent  |     |    |     | X       |                        |
| <b>Canopy Community Development District</b>                   | Leon         |     |    |     | 11      |                        |
| City of Tallahassee  | Independent  |     |    |     | X       |                        |
| <b>Cape Canaveral Community Redevelopment Agency</b>           | Brevard      |     |    |     | 11      |                        |
| City of Cape Canaveral   | Dependent    |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No DB FRS Other | SS Coverage Exclusions |    |         |          |
|---|--------------|-----------------|------------------------|----|---------|----------|
| Local Governing Authority   | Status       | No EEs          | DC                     | SS | No Plan | Comments |
| <b>Cape Canaveral Free Public Library</b>   | Brevard      |                 |                        |    | 11      |          |
| City of Cape Canaveral  | Dependent    |                 |                        |    | X       |          |
| <b>Cape Canaveral Hospital District</b>   | Brevard      |                 |                        |    | 11      | None     |
| Brevard County  | Independent  |                 |                        | X  | X       |          |
| <b>Cape Coral Community Redevelopment Agency</b>                                  | Lee          |                 |                        |    | 11      |          |
| City of Cape Coral  | Dependent    |                 |                        |    | X       |          |
| <b>Capital Region Community Development District</b>                              | Leon         |                 |                        |    | 11      | Elected  |
| Leon County   | Independent  |                 |                        | X  | X       |          |
| <b>Capron Trail Community Development District</b>                                | St. Lucie    |                 |                        |    |         |          |
| St. Lucie County  | Independent  | X               |                        |    | X       |          |
| <b>Captain's Key Dependent District</b>   | Palm Beach   |                 |                        |    | 11      |          |
| Palm Beach County   | Dependent    |                 |                        |    | X       |          |
| <b>Captiva Erosion Prevention District</b>  | Lee          |                 |                        |    |         |          |
| Lee County  | Independent  | X               |                        |    | X       |          |
| <b>Captiva Island Fire Control District</b>                                       | Lee          |                 |                        | X  | 11      |          |
| Lee County  | Independent  |                 |                        |    |         |          |
| <b>Caribe Palm Community Development District</b>                                 | Miami-Dade   |                 |                        |    | 11      |          |
| Miami-Dade County   | Independent  |                 |                        |    | X       |          |
| <b>Carlton Lakes Community Development District</b>                               | Hillsborough |                 |                        |    | 11      |          |
| Hillsborough County   | Independent  |                 |                        |    |         |          |
| <b>Caroline Street Corridor and Bahama Village Community Redevelopment Agency</b> | Monroe       |                 |                        |    | 11      |          |
| City of Key West  | Dependent    |                 |                        |    |         |          |
| <b>Carrabelle Community Redevelopment Agency</b>                                  | Franklin     |                 |                        |    |         |          |
| City of Carrabelle  | Dependent    | X               |                        |    | X       |          |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB    | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|-------|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC    | SS  | No Plan | Comments               |
| <b>Carrabelle Hospital Tax District</b>                            | Franklin     |     |       |     |         |                        |
| City of Carrabelle   | Dependent    | X   |       |     | X       |                        |
| <b>Carrollwood Meadows Special Dependent District</b>              | Hillsborough |     |       |     | 11      |                        |
| Hillsborough County  | Dependent    |     |       |     |         |                        |
| <b>Carrollwood North Special Dependent Tax District</b>            | Hillsborough |     |       | X   | 11      |                        |
| Hillsborough County  | Dependent    |     |       |     |         |                        |
| <b>Carrollwood Recreation District</b>                             | Hillsborough |     |       |     | 11      | Elected, Part-time     |
| Hillsborough County  | Independent  |     |       | X   | X       |                        |
| <b>Carrollwood South Special Dependent Tax District</b>            | Hillsborough |     |       | X   | 11      |                        |
| Hillsborough County  | Dependent    |     |       |     |         |                        |
| <b>Carver Heights / Montclair Community Redevelopment Agency</b>   | Lake         |     |       |     | 11      |                        |
| City of Leesburg   | Dependent    |     |       |     |         |                        |
| <b>Cascades At Groveland Community Development District</b>        | Lake         |     |       |     | 11      |                        |
| City of Groveland  | Independent  |     |       |     | x       |                        |
| <b>Catalina At Winkler Preserve Community Development District</b> | Lee          |     |       |     | 11      |                        |
| Lee County   | Independent  |     |       |     | X       |                        |
| <b>Caymas Community Development District</b>                       | Collier      |     |       |     |         |                        |
| Collier County   | Independent  |     |       |     | X       |                        |
| <b>Cedar Hammock Community Development District</b>                | Collier      |     |       |     | 11      |                        |
| Collier County   | Independent  |     |       |     | X       |                        |
| <b>Cedar Hammock Fire Control District</b>                         | Manatee      |     | X-HIS | X   |         |                        |
| Manatee County   | Independent  |     | X     | X   |         |                        |
| <b>Cedar Key Water and Sewer District</b>                          | Levy         |     |       |     |         | Part-time              |
| Levy County  | Independent  |     | X     | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                              | No  | DB | FRS | Other   | SS Coverage Exclusions      |
|--|--|-----|----|-----|---------|-----------------------------|
| Local Governing Authority                                      | Status                                   | EEs | DC | SS  | No Plan | Comments                    |
| <b>Cedar Pointe Community Development District</b>             | Duval                                    |     |    |     | 11      |                             |
| City of Jacksonville   | Independent                              |     |    |     | X       |                             |
| <b>Celebration Community Development District</b>              | Osceola                                  |     |    |     | 11      |                             |
| Osceola County   | Independent                              |     |    |     | X       |                             |
| <b>Celebration Pointe Community Development District No. 1</b> | Alachua                                  |     |    |     | 11      |                             |
| Alachua County   | Independent                              |     |    |     | X       |                             |
| <b>Center Lake Ranch West Community Development District</b>   | Osceola                                  |     |    |     |         |                             |
| City of St. Cloud  | Independent                              | X   |    |     |         |                             |
| <b>Central Broward Water Control District</b>                  | Broward                                  |     |    | X   | 11      |                             |
| Broward County   | Independent                              |     |    |     |         |                             |
| <b>Central Charlotte County Drainage District</b>              | Charlotte                                |     |    |     | 11      |                             |
| Charlotte County   | Independent                              |     |    |     | X       |                             |
| <b>Central County Water Control District</b>                   | Hendry                                   |     |    | X-G | 11      | Elected,Fee Basis,Part-time |
| Hendry County  | Independent                              |     |    | X   |         |                             |
| <b>Central Florida Expressway Authority</b>                    | Brevard, Lake, Orange, Osceola, Seminole |     |    |     | 11      |                             |
| Multi  | Independent                              |     |    |     |         |                             |
| <b>Central Florida Regional Transportation Authority</b>       | Orange, Osceola, Seminole                |     |    | X   | 11      |                             |
| Multi  | Independent                              |     |    |     |         |                             |
| <b>Central Lake Community Development District</b>             | Lake                                     |     |    |     | 11      |                             |
| Lake County  | Independent                              |     |    |     | X       |                             |
| <b>Central Parc Community Development District</b>             | Sarasota                                 |     |    |     |         |                             |
| City of North Port   | Independent                              | X   |    |     | X       |                             |
| <b>Centre Lake Community Development District</b>              | Miami-Dade                               |     |    |     | 11      |                             |
| Miami-Dade County  | Independent                              |     |    |     |         |                             |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Century Community Redevelopment Agency</b>                    | Escambia     |     |    |     |         |                        |
| Town of Century  | Dependent    | X   |    |     | X       |                        |
| <b>Century Gardens at Tamiami Community Development District</b> | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Century Gardens Community Development District</b>            | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Century Gardens Village Community Development District</b>    | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Century Parc Community Development District</b>               | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Century Park Place Community Development District</b>         | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     |         |                        |
| <b>Century Park South Community Development District</b>         | Miami-Dade   |     |    |     |         |                        |
| Miami-Dade County  | Independent  |     |    |     |         |                        |
| <b>CFM Community Development District</b>                        | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     |    |     | X       |                        |
| <b>Champion's Reserve Community Development District</b>         | Polk         |     |    |     | 11      |                        |
| Polk County  | Independent  |     |    |     |         |                        |
| <b>ChampionsGate Community Development District</b>              | Osceola      |     |    |     | 11      |                        |
| Osceola County   | Independent  |     |    |     | X       |                        |
| <b>Channing Park Community Development District</b>              | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Chaparral of Palm Bay Community Development District</b>      | Brevard      |     |    |     | 11      |                        |
| City of Palm Bay   | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No DB FRS Other   | SS Coverage Exclusions |                           |
|--|--------------|-------------------|------------------------|---------------------------|
| Local Governing Authority                                | Status       | EEs DC SS No Plan | Comments               |                           |
| <b>Chapel Creek Community Development District</b>       | Pasco        |                   | 11                     |                           |
| Pasco County   | Independent  |                   | X                      | District has no employees |
| <b>Chapel Crossings Community Development District</b>   | Pasco        |                   |                        |                           |
| Pasco County   | Independent  |                   |                        |                           |
| <b>Charles Cove Community Development District</b>       | Polk         |                   |                        |                           |
| City of Haines City                                      | Independent  |                   |                        |                           |
| <b>Charlotte County Airport Authority</b>                | Charlotte    |                   | X 11                   |                           |
| Charlotte County   | Independent  |                   | X                      |                           |
| <b>Charlotte County Industrial Development Authority</b> | Charlotte    |                   | 11                     |                           |
| Charlotte County   | Dependent    |                   | X                      |                           |
| <b>Charlotte Harbor Community Redevelopment Agency</b>   | Charlotte    |                   | 11                     |                           |
| Charlotte County   | Dependent    |                   | X                      |                           |
| <b>Charlotte Soil and Water Conservation District</b>    | Charlotte    |                   |                        |                           |
| Charlotte County   | Independent  | X                 | X                      |                           |
| <b>Cheval West Community Development District</b>        | Hillsborough |                   | 11                     |                           |
| Hillsborough County                                      | Independent  |                   | X                      |                           |
| <b>Children's Board of Hillsborough County</b>           | Hillsborough |                   | X 11                   |                           |
| Hillsborough County                                      | Independent  |                   |                        |                           |
| <b>Children's Services Council of Broward County</b>     | Broward      |                   | X 11                   |                           |
| Broward County   | Independent  |                   |                        |                           |
| <b>Children's Services Council of Leon County</b>        | Leon         |                   |                        |                           |
| Leon County  | Independent  | X                 | X                      |                           |
| <b>Children's Services Council of Martin County</b>      | Martin       |                   | 11                     | None                      |
| Martin County  | Independent  |                   | X X                    |                           |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)          | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status               | EEs | DC | SS  | No Plan | Comments               |
| <b>Citrus County Special Library District</b>                    | Citrus               |     |    | X   | 9       |                        |
| Citrus County  | Dependent            |     |    | X   | X       |                        |
| <b>Citrus Information Cooperative</b>                            | Citrus               |     |    |     |         |                        |
| Citrus County  | Independent          | X   |    |     | X       |                        |
| <b>Citrus, Levy, Marion Regional Workforce Development Board</b> | Citrus, Levy, Marion |     |    |     | 8       |                        |
| Multi  | Independent          |     | X  | X   |         |                        |
| <b>City Center Community Development District</b>                | Polk                 |     |    |     | 11      |                        |
| Polk County  | Independent          |     |    |     | X       |                        |
| <b>City Gate Community Development District</b>                  | Collier              |     |    |     |         |                        |
| Collier County   | Independent          | X   |    |     | X       |                        |
| <b>City of Belle Glade Community Redevelopment Agency</b>        | Palm Beach           |     |    |     | 11      |                        |
| City of Belle Glade  | Dependent            |     |    |     | X       |                        |
| <b>City of Bowling Green Community Redevelopment Agency</b>      | Hardee               |     |    |     | 11      |                        |
| City of Bowling Green  | Dependent            |     |    |     |         |                        |
| <b>City of Brooksville Community Redevelopment Agency</b>        | Hernando             |     |    |     |         |                        |
| City of Brooksville  | Dependent            | X   |    |     | X       |                        |
| <b>City of Cape Coral Health Facilities Authority</b>            | Lee                  |     |    |     | 11      |                        |
| City of Cape Coral   | Dependent            |     |    |     | X       |                        |
| <b>City of Casselberry Community Redevelopment Agency</b>        | Seminole             |     |    |     | 11      |                        |
| City of Casselberry  | Dependent            |     |    |     | X       |                        |
| <b>City of Cedar Key Community Redevelopment Agency</b>          | Levy                 |     |    |     | 11      |                        |
| City of Cedar Key  | Dependent            |     |    |     | X       |                        |
| <b>City of Clewiston Community Redevelopment Agency</b>          | Hendry               |     |    |     | 11      |                        |
| City of Clewiston  | Dependent            |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions              |
|---|-------------|-----|----|-----|---------|-------------------------------------|
| Local Governing Authority                                   | Status      | EEs | DC | SS  | No Plan | Comments                            |
| <b>City of Coral Springs Community Redevelopment Agency</b> | Broward     |     |    |     | 11      |                                     |
| City of Coral Springs                                       | Dependent   |     |    |     | X       |                                     |
| <b>City of Crescent City Community Redevelopment Agency</b> | Putnam      |     |    |     |         |                                     |
| City of Crescent City                                       | Dependent   | X   |    |     | X       | Our CRA does not have any employees |
| <b>City of DeLand Downtown Tax Increment District</b>       | Volusia     |     |    |     | 11      |                                     |
| City of DeLand  | Dependent   |     |    |     | X       |                                     |
| <b>City of Dunnellon Community Redevelopment Agency</b>     | Marion      |     |    |     | 11      |                                     |
| City of Dunnellon   | Dependent   |     |    |     | X       |                                     |
| <b>City of Eagle Lake Community Redevelopment Agency</b>    | Polk        |     |    |     | 11      |                                     |
| City of Eagle Lake  | Dependent   |     |    |     |         |                                     |
| <b>City of Edgewater Community Redevelopment Agency</b>     | Volusia     |     |    |     | 11      |                                     |
| City of Edgewater   | Dependent   |     |    |     |         |                                     |
| <b>City of Fort Meade Community Redevelopment Agency</b>    | Polk        |     |    |     | 11      |                                     |
| City of Fort Meade  | Dependent   |     |    |     | x       |                                     |
| <b>City of Holly Hill Community Redevelopment Agency</b>    | Volusia     |     |    |     | 11      |                                     |
| City of Holly Hill  | Dependent   |     |    |     | X       |                                     |
| <b>City of Inverness Community Redevelopment Agency</b>     | Citrus      |     |    | X   | 11      |                                     |
| City of Inverness   | Dependent   |     |    |     |         |                                     |
| <b>City of Lake Alfred Community Redevelopment Agency</b>   | Polk        |     |    |     |         |                                     |
| City of Lake Alfred   | Dependent   | X   |    |     | X       |                                     |
| <b>City of Lake Wales Library Board</b>                     | Polk        |     |    |     |         |                                     |
| City of Lake Wales  | Dependent   | X   |    |     | X       |                                     |
| <b>City of Lauderhill Community Redevelopment Agency</b>    | Broward     |     |    |     | 11      |                                     |
| City of Lauderhill  | Dependent   |     |    |     | X       |                                     |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No DB FRS Other      | SS Coverage Exclusions |              |
|---|-------------|----------------------|------------------------|--------------|
| Local Governing Authority                                       | Status      | No EEs DC SS No Plan | Comments               |              |
| <b>City of Live Oak Community Redevelopment Agency</b>          | Suwannee    |                      | 11                     |              |
| City of Live Oak  | Dependent   |                      | x                      |              |
| <b>City of Marianna Community Redevelopment Agency</b>          | Jackson     |                      | 11                     |              |
| City of Marianna  | Dependent   |                      | X                      |              |
| <b>City of Mascotte Community Redevelopment Agency</b>          | Lake        |                      | 11                     |              |
| City of Mascotte  | Dependent   |                      |                        |              |
| <b>City of Miami Health Facilities Authority</b>                | Miami-Dade  |                      | 11                     |              |
| City of Miami   | Dependent   |                      | X                      |              |
| <b>City of Midway Community Redevelopment Agency</b>            | Gadsden     |                      | 11                     |              |
| City of Midway  | Dependent   |                      |                        |              |
| <b>City of Minneola Community Redevelopment Agency</b>          | Lake        |                      | X                      |              |
| City of Minneola  | Dependent   |                      |                        |              |
| <b>City of Moore Haven Affordable Housing Finance Authority</b> | Glades      |                      | X 11                   |              |
| City of Moore Haven   | Dependent   |                      |                        |              |
| <b>City of Moore Haven Redevelopment Agency</b>                 | Glades      |                      | X 11                   |              |
| City of Moore Haven   | Dependent   |                      |                        |              |
| <b>City of Mulberry Community Redevelopment Agency</b>          | Polk        |                      | 11                     |              |
| City of Mulberry  | Dependent   |                      |                        |              |
| <b>City of Naples Airport Authority</b>                         | Collier     |                      | 11                     |              |
| City of Naples  | Dependent   | X                    | X                      |              |
| <b>City of Naples Community Redevelopment Agency</b>            | Collier     |                      | 11                     |              |
| City of Naples  | Dependent   |                      | X                      | No employees |
| <b>City of Newberry Community Redevelopment Agency</b>          | Alachua     |                      |                        |              |
| City of Newberry  | Dependent   | X                    |                        |              |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions                  |
|--|-------------|-----|----|-----|---------|---|
| Local Governing Authority                                    | Status      | EEs | DC | SS  | No Plan | Comments                                |
| <b>City of North Port Solid Waste District</b>               | Sarasota    |     |    | X   | 11      |   |
| City of North Port   | Dependent   |     |    |     |         |   |
| <b>City of Oakland Park Community Redevelopment Agency</b>   | Broward     |     |    |     | 11      |   |
| City of Oakland Park   | Dependent   |     |    |     |         |   |
| <b>City of Palmetto Community Redevelopment Agency</b>       | Manatee     |     |    |     | 11      |   |
| City of Palmetto   | Dependent   |     |    |     |         |   |
| <b>City of Pensacola Community Redevelopment Agency</b>      | Escambia    |     |    |     | 11      |   |
| City of Pensacola  | Dependent   |     | X  |     |         |   |
| <b>City of Perry Community Redevelopment Agency</b>          | Taylor      |     |    |     | 11      |   |
| City of Perry  | Dependent   |     |    |     | X       |   |
| <b>City of Plantation Community Redevelopment Agency</b>     | Broward     |     | X  |     |         | Under City of Plantation "General" plan |
| City of Plantation   | Dependent   |     |    | X   |         |   |
| <b>City of Port St. Lucie Community Redevelopment Agency</b> | St. Lucie   |     |    |     | 11      |   |
| City of Port St. Lucie                                       | Dependent   |     |    |     |         |   |
| <b>City of Punta Gorda Community Redevelopment Agency</b>    | Charlotte   |     | X  |     |         |   |
| City of Punta Gorda  | Dependent   |     | X  | X   |         |   |
| <b>City of Riviera Beach Utility Special District</b>        | Palm Beach  |     |    |     | 11      |   |
| City of Riviera Beach  | Dependent   |     |    |     |         |   |
| <b>City of Rockledge Community Redevelopment Agency</b>      | Brevard     |     |    |     | 11      |   |
| City of Rockledge  | Dependent   |     |    |     | X       |   |
| <b>City of Sanford Community Redevelopment Agency</b>        | Seminole    |     |    | X   | 11      |   |
| City of Sanford  | Dependent   |     |    |     |         |   |
| <b>City of Sarasota Community Redevelopment Agency</b>       | Sarasota    |     |    |     | 11      |   |
| City of Sarasota   | Dependent   |     |    |     | X       |   |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                      | County(ies)           | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                            | Status                | EEs | DC | SS  | No Plan | Comments               |
| <b>City-County Public Works Authority</b>            | Glades                |     |    |     | 11      |                        |
| Glades County  | Independent           |     |    |     | X       |                        |
| <b>CityPlace Community Development District</b>      | Palm Beach            |     |    |     | 11      |                        |
| City of West Palm Beach                              | Independent           |     |    |     | X       |                        |
| <b>Civil Service Board of Santa Rosa County</b>      | Santa Rosa            |     |    |     |         |                        |
| Santa Rosa County                                    | Independent           | X   |    |     | X       |                        |
| <b>Clay County Development Authority</b>             | Clay                  |     |    |     | 11      | None                   |
| Clay County  | Independent           |     |    | X   | X       |                        |
| <b>Clay County Utility Authority</b>                 | Bradford, Clay, Duval |     |    | X   | 11      |                        |
| Multi  | Independent           |     | X  |     |         |                        |
| <b>Clay Soil and Water Conservation District</b>     | Clay                  |     |    |     |         |                        |
| Clay County  | Independent           | X   |    |     | X       |                        |
| <b>Clear Springs Stewardship District</b>            | Polk                  |     |    |     |         |                        |
| City of Bartow                                       | Independent           |     |    |     | X       |                        |
| <b>Clearwater Cay Community Development District</b> | Pinellas              |     |    |     | 11      |                        |
| City of Clearwater                                   | Independent           |     |    |     | X       |                        |
| <b>Clearwater Community Redevelopment Agency</b>     | Pinellas              |     |    |     | 11      |                        |
| City of Clearwater                                   | Dependent             |     |    |     | X       |                        |
| <b>Clearwater Downtown Development Board</b>         | Pinellas              |     |    |     | 11      |                        |
| City of Clearwater                                   | Independent           |     |    |     | X       |                        |
| <b>Clearwater Housing Authority</b>                  | Pinellas              |     |    |     | 11      |                        |
| City of Clearwater                                   | Dependent             |     |    |     |         |                        |
| <b>Clewiston Drainage District</b>                   | Hendry                |     |    | X   | 11      |                        |
| Hendry County  | Independent           |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                              | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Cobblestone Community Development District</b>      | Pasco       |     |    |     |         |                        |
| Pasco County   | Independent | X   |    |     |         |                        |
| <b>Coco Palms Community Development District</b>       | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County                                      | Independent |     |    |     |         |                        |
| <b>Cocoa Community Redevelopment Agency</b>            | Brevard     |     |    |     | 11      |                        |
| City of Cocoa  | Dependent   |     |    |     | X       |                        |
| <b>Cocomar Water Control District</b>                  | Broward     |     |    | X   | 11      |                        |
| Broward County   | Dependent   |     |    |     |         |                        |
| <b>Coconut Cay Community Development District</b>      | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami Gardens                                  | Independent |     |    |     | X       |                        |
| <b>Coconut Grove Business Improvement District</b>     | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami  | Dependent   |     |    |     |         |                        |
| <b>Coddington Community Development District</b>       | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent | X   |    |     |         |                        |
| <b>Colbert Landings Community Development District</b> | Flagler     |     |    |     |         |                        |
| City of Palm Coast                                     | Independent |     |    |     | X       |                        |
| <b>Cold Springs Improvement District</b>               | Marion      |     |    |     | 11      |                        |
| Marion County  | Independent |     |    |     | X       |                        |
| <b>Coleman Community Redevelopment Agency</b>          | Sumter      |     |    |     | 11      |                        |
| City of Coleman  | Dependent   |     |    |     | X       |                        |
| <b>Coleman Ridge Community Development District</b>    | Sumter      |     |    |     |         |                        |
| Sumter County  | Independent | X   |    |     |         |                        |
| <b>Collier County Airport Authority</b>                | Collier     |     |    |     | 11      |                        |
| Collier County   | Dependent   |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Collier County Community Redevelopment Agency</b>        | Collier     |     |    |     | 11      |                        |
| Collier County  | Dependent   |     |    |     |         |                        |
| <b>Collier County Educational Facilities Authority</b>      | Collier     |     |    |     | 11      |                        |
| Collier County  | Dependent   |     |    |     |         |                        |
| <b>Collier County Health Facilities Authority</b>           | Collier     |     |    | X   | 11      |                        |
| Collier County  | Dependent   |     |    |     |         |                        |
| <b>Collier County Housing Authority</b>                     | Collier     |     | X  |     |         | Fee Basis              |
| Collier County  | Independent |     | X  | X   |         |                        |
| <b>Collier County Housing Finance Authority</b>             | Collier     |     |    | X   | 11      |                        |
| Collier County  | Dependent   |     |    |     |         |                        |
| <b>Collier County Industrial Development Authority</b>      | Collier     |     |    | X   | 11      |                        |
| Collier County  | Dependent   |     |    |     |         |                        |
| <b>Collier County Water-Sewer District</b>                  | Collier     |     |    | X   | 11      |                        |
| Collier County  | Dependent   |     |    |     |         |                        |
| <b>Collier Mosquito Control District</b>                    | Collier     |     |    | X   | 11      |                        |
| Collier County  | Independent |     |    |     |         |                        |
| <b>Collier Soil and Water Conservation District</b>         | Collier     |     |    | X   | 11      |                        |
| Collier County  | Independent |     |    |     |         |                        |
| <b>Collins Slough Water Control District</b>                | Hendry      |     |    |     |         |                        |
| Hendry County   | Independent | X   |    |     | X       |                        |
| <b>Colonial Country Club Community Development District</b> | Lee         |     |    |     | 11      |                        |
| City of Fort Myers  | Independent |     |    |     | X       |                        |
| <b>Columbia County Housing Authority</b>                    | Columbia    |     |    |     |         | Elected, Part time     |
| Columbia County   | Independent |     | X  | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Columbia County Industrial Development Authority</b>               | Columbia     |     |    | X   | 11      |                        |
| Columbia County   | Dependent    |     |    |     |         |                        |
| <b>Community Redevelopment Agency of Escambia County</b>              | Escambia     |     |    |     | 11      |                        |
| Escambia County   | Dependent    |     |    |     |         |                        |
| <b>Community Redevelopment Agency of the City of Fellsmere</b>        | Indian River |     |    |     |         |                        |
| City of Fellsmere   | Dependent    | X   |    |     | X       |                        |
| <b>Community Redevelopment Agency of the City of New Smyrna Beach</b> | Volusia      |     |    |     | 11      |                        |
| New Smyrna Beach  | Dependent    |     |    |     |         |                        |
| <b>Community Redevelopment Agency of the City of Parker</b>           | Bay          |     |    |     | 11      |                        |
| City of Parker  | Dependent    |     |    |     | X       |                        |
| <b>Community Redevelopment Agency of the City of Pinellas Park</b>    | Pinellas     |     |    |     | 11      |                        |
| City of Pinellas Park   | Dependent    |     |    |     |         |                        |
| <b>Community Redevelopment Agency of the City of South Daytona</b>    | Volusia      |     |    |     | 11      |                        |
| City of South Daytona   | Dependent    |     |    |     |         |                        |
| <b>Community Redevelopment Agency of the City of Temple Terrace</b>   | Hillsborough |     |    |     | 11      |                        |
| City of Temple Terrace  | Dependent    |     |    |     | X       |                        |
| <b>Community Redevelopment Agency of the City of Umatilla</b>         | Lake         |     |    |     | 11      |                        |
| City of Umatilla  | Dependent    |     |    |     | X       |                        |
| <b>Community Redevelopment Agency of the Town of Cinco Bayou</b>      | Okaloosa     |     |    |     | 11      |                        |
| Town of Cinco Bayou   | Dependent    |     |    |     | X       |                        |
| <b>Community Redevelopment Agency of the Town of Havana</b>           | Gadsden      |     |    |     |         |                        |
| Town of Havana  | Dependent    | X   |    |     | X       |                        |
| <b>Community Redevelopment Agency of the Town of Lake Park</b>        | Palm Beach   |     |    |     |         |                        |
| Town of Lake Park   | Dependent    | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                              | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Concord Station Community Development District</b>  | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Concorde Estates Community Development District</b> | Osceola     |     |    |     | 11      |                        |
| Osceola County   | Independent |     |    |     | X       |                        |
| <b>Connected City Stewardship District</b>             | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Dependent   |     |    |     |         |                        |
| <b>Connerton East Community Development District</b>   | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent | X   |    |     |         |                        |
| <b>Connerton West Community Development District</b>   | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Contrada Hills Community Development District</b>   | Santa Rosa  |     |    |     | 11      |                        |
| Santa Rosa County                                      | Independent |     |    |     | X       |                        |
| <b>Cooperative Producers Water Control District</b>    | Hendry      |     |    | X   | 11      |                        |
| Hendry County  | Dependent   |     |    |     |         |                        |
| <b>Cope's Landing Community Development District</b>   | Duval       |     |    |     |         |                        |
| City of Jacksonville                                   | Independent |     |    |     | X       |                        |
| <b>Copper Creek Community Development District</b>     | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                 | Independent |     |    |     | X       |                        |
| <b>Copper Oaks Community Development District</b>      | Lee         |     |    |     | 11      |                        |
| Lee County   | Independent |     |    |     | X       |                        |
| <b>Copperspring Community Development District</b>     | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     |         |                        |
| <b>Copperstone Community Development District</b>      | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                     | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Coquina Shores Community Development District</b>          | Flagler      |     |    |     | 11      |                        |
| City of Palm Coast  | Independent  |     |    |     |         |                        |
| <b>Coquina Water Control District</b>                         | Okeechobee   |     |    |     | 11      | Elected, Part-time     |
| Okeechobee County   | Independent  |     |    | X   | X       |                        |
| <b>Coral Bay Community Development District</b>               | Broward      |     |    |     | 11      |                        |
| City of Margate   | Independent  |     |    |     | X       |                        |
| <b>Coral Bay of Lee County Community Development District</b> | Lee          |     |    |     |         |                        |
| Lee County  | Independent  | X   |    |     |         |                        |
| <b>Coral Creek Community Development District</b>             | Charlotte    |     |    |     |         |                        |
| Charlotte County  | Independent  | X   |    |     |         |                        |
| <b>Coral Keys Homes Community Development District</b>        | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Independent  |     |    |     | X       |                        |
| <b>Coral Lakes Community Development District</b>             | Charlotte    |     |    |     | 11      |                        |
| Charlotte County  | Independent  |     |    |     |         |                        |
| <b>Coral Springs Improvement District</b>                     | Broward      |     |    |     | 11      | Part-time              |
| Broward County  | Independent  |     | X  | X   |         |                        |
| <b>Cordoba Ranch Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     | X       |                        |
| <b>Cordova Palms Community Development District</b>           | St. Johns    |     |    |     |         |                        |
| St. Johns County  | Independent  | X   |    |     | X       |                        |
| <b>Corkscrew Crossing Community Development District</b>      | Lee          |     |    |     |         |                        |
| Village of Estero   | Independent  | X   |    |     |         |                        |
| <b>Corkscrew Farms Community Development District</b>         | Lee          |     |    |     | 11      |                        |
| Lee County  | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Coronado Community Development District</b>             | Miami-Dade   |     |    |     | 11      |                        |
| City of Doral  | Independent  |     |    |     | X       |                        |
| <b>Cory Lakes Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     | X       |                        |
| <b>Country Greens Community Development District</b>       | Lake         |     |    |     | 11      |                        |
| Lake County  | Independent  |     |    |     | X       |                        |
| <b>Country Lakes Special Dependent Tax District</b>        | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     |         |                        |
| <b>Country Place Special Maintenance District</b>          | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     |         |                        |
| <b>Country Run Maintenance District</b>                    | Hillsborough |     |    |     |         |                        |
| Hillsborough County  | Dependent    | X   |    |     | X       |                        |
| <b>Country Village Special Dependent District</b>          | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     |         |                        |
| <b>Country Walk Community Development District</b>         | Pasco        |     |    |     | 11      |                        |
| Pasco County   | Independent  |     |    |     | X       |                        |
| <b>County Line Drainage District</b>                       | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     | X  |     |         |                        |
| <b>Cove At Bayport Colony, The</b>                         | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     | X       |                        |
| <b>Cove at Rotonda Community Development District, The</b> | Charlotte    |     |    |     |         |                        |
| Charlotte County   | Independent  |     |    |     | X       |                        |
| <b>Covington Park Community Development District</b>       | Hillsborough |     |    |     |         |                        |
| Hillsborough County  | Independent  | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)     | No  | DB | FRS | Other   | SS Coverage Exclusions    |
|---|-----------------|-----|----|-----|---------|---------------------------|
| Local Governing Authority                                     | Status          | EEs | DC | SS  | No Plan | Comments                  |
| <b>Cow Slough Water Control District</b>                      | Collier, Hendry |     |    |     | 11      |                           |
| Multi   | Independent     |     |    |     | X       |                           |
| <b>Creek Preserve Community Development District</b>          | Hillsborough    |     |    |     | 11      |                           |
| Hillsborough County   | Independent     |     |    |     |         |                           |
| <b>Creeside at Twin Creeks Community Development District</b> | St. Johns       |     |    |     | 11      |                           |
| St. Johns County  | Independent     |     |    |     |         |                           |
| <b>Creeside Community Development District</b>                | St. Lucie       |     |    |     | 11      |                           |
| St. Lucie County  | Independent     |     |    |     | X       |                           |
| <b>Creekview Community Development District</b>               | Clay            |     |    |     |         |                           |
| Clay County   | Independent     | X   |    |     | X       |                           |
| <b>Crescent Lakes Common Facilities District</b>              | Osceola         |     |    |     |         |                           |
| Osceola County  | Dependent       | X   |    |     | X       |                           |
| <b>Cresswind Lake Harris Community Development District</b>   | Lake            |     |    |     |         |                           |
| City of Tavares   | Independent     |     |    |     | X       |                           |
| <b>Crestview Community Redevelopment Agency</b>               | Okaloosa        |     |    |     | 11      |                           |
| City of Crestview   | Dependent       |     |    |     | X       |                           |
| <b>Crestview Housing Authority</b>                            | Okaloosa        |     | X  |     |         | Fee Basis                 |
| City of Crestview   | Dependent       |     | X  | X   |         |                           |
| <b>Crestview II Community Development District</b>            | Miami-Dade      |     |    |     | 11      |                           |
| Miami-Dade County   | Independent     |     |    |     | X       |                           |
| <b>Crestview West Community Development District</b>          | Miami-Dade      |     |    |     | 11      |                           |
| Miami-Dade County   | Independent     |     |    |     | X       |                           |
| <b>Cross Creek North Community Development District</b>       | Clay            |     |    |     |         |                           |
| Clay County   | Independent     | X   |    |     | X       | District has no employees |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>CrossCreek Community Development District</b>                       | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent |     |    |     | X       |                        |
| <b>Crossings At Fleming Island Community Development District, The</b> | Clay        |     |    |     | 11      |                        |
| Clay County  | Independent |     |    |     |         |                        |
| <b>Crossings Community Development District</b>                        | Osceola     |     |    |     |         |                        |
| Osceola County   | Independent | X   |    |     |         |                        |
| <b>Crossroads Village Center Community Development District</b>        | Polk        |     |    |     |         |                        |
| City of Haines City  | Independent | X   |    |     |         |                        |
| <b>Crosswinds East Community Development District</b>                  | Polk        |     |    |     |         |                        |
| Polk County  | Independent | X   |    |     |         |                        |
| <b>Crosswinds West Community Development District</b>                  | Polk        |     |    |     | 11      |                        |
| City of Haines City  | Independent | X   |    |     |         |                        |
| <b>Crystal Cay Community Development District</b>                      | Miami-Dade  |     |    |     |         |                        |
| Miami-Dade County  | Independent |     |    |     |         |                        |
| <b>Crystal River Redevelopment Agency</b>                              | Citrus      |     |    | X   | 11      |                        |
| City of Crystal River  | Dependent   |     |    |     |         |                        |
| <b>Curiosity Creek Community Development District</b>                  | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent | X   |    |     |         |                        |
| <b>Currents Community Development District</b>                         | Collier     |     |    |     | 11      |                        |
| Collier County   | Independent |     |    |     |         |                        |
| <b>Cutler Cay Community Development District</b>                       | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     | X       |                        |
| <b>Cypress Bay West Community Development District</b>                 | Brevard     |     |    |     |         |                        |
| City of Palm Bay   | Independent | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Cypress Bluff Community Development District</b>                        | Duval        |     |    |     | 11      |                        |
| City of Jacksonville   | Independent  |     |    |     |         |                        |
| <b>Cypress Bluff Community Development District (Lake County)</b>          | Lake         |     |    |     |         |                        |
| City of Groveland  | Independent  |     |    |     | X       |                        |
| <b>Cypress Cove Community Development District</b>                         | Broward      |     |    |     | 11      |                        |
| City of Margate  | Independent  |     |    |     | X       |                        |
| <b>Cypress Creek of Hillsborough County Community Development District</b> | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     |         |                        |
| <b>Cypress Grove Community Development District</b>                        | Palm Beach   |     |    |     |         |                        |
| Palm Beach County  | Independent  | X   |    |     | X       |                        |
| <b>Cypress Lakes Community Development District</b>                        | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County  | Independent  |     |    |     | X       |                        |
| <b>Cypress Mill Community Development District</b>                         | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     |         |                        |
| <b>Cypress Park Estates Community Development District</b>                 | Polk         |     |    |     |         |                        |
| City of Haines City  | Independent  |     |    |     | X       |                        |
| <b>Cypress Preserve Community Development District</b>                     | Pasco        |     |    |     | 11      |                        |
| Pasco County   | Independent  |     |    |     |         |                        |
| <b>Cypress Reserve Community Development District</b>                      | Lake         |     |    |     |         |                        |
| City of Groveland  | Independent  | X   |    |     |         |                        |
| <b>Cypress Ridge Community Development District</b>                        | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  | X   |    |     |         |                        |
| <b>Cypress Shadows Community Development District</b>                      | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No DB FRS Other      | SS Coverage Exclusions |                            |
|--|-------------|----------------------|------------------------|----------------------------|
| Local Governing Authority  | Status      | No EEs DC SS No Plan | Comments               |                            |
| <b>Dade City Community Redevelopment Agency</b>                  | Pasco       |                      | 11                     |                            |
| City of Dade City  | Dependent   |                      | X                      |                            |
| <b>Dania Beach Community Redevelopment Agency</b>                | Broward     |                      | 11                     |                            |
| City of Dania Beach  | Dependent   |                      |                        |                            |
| <b>Dania Beach Housing Authority</b>                             | Broward     | X                    |                        |                            |
| City of Dania Beach  | Dependent   | X                    |                        | Plan for General Employees |
| <b>Darby Community Development District</b>                      | Duval       |                      |                        |                            |
| City of Jacksonville   | Independent |                      | X                      |                            |
| <b>Davenport Road South Community Development District</b>       | Polk        |                      | 11                     |                            |
| City of Davenport  | Independent |                      | X                      |                            |
| <b>Davie Community Redevelopment Agency</b>                      | Broward     |                      | 11                     |                            |
| Town of Davie  | Dependent   |                      |                        |                            |
| <b>Daytona Beach Community Redevelopment Agency</b>              | Volusia     |                      |                        |                            |
| City of Daytona Beach  | Dependent   | X                    | X                      |                            |
| <b>Daytona Beach Downtown Development Authority</b>              | Volusia     |                      | X 11                   |                            |
| City of Daytona Beach  | Dependent   |                      |                        |                            |
| <b>Daytona Beach Housing Authority</b>                           | Volusia     |                      | X 11                   |                            |
| City of Daytona Beach  | Dependent   | X                    |                        |                            |
| <b>Daytona Beach Racing and Recreational Facilities District</b> | Volusia     |                      | 11                     |                            |
| Volusia Co & Daytona Bch   | Independent |                      | X                      |                            |
| <b>Daytona West Community Development District</b>               | Volusia     |                      |                        |                            |
| City of Daytona Beach  | Independent |                      | X                      |                            |
| <b>Deep Bottom Creek Dependent Special District</b>              | Duval       |                      |                        |                            |
| City of Jacksonville   | Dependent   | X                    |                        |                            |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)      | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status           | EEs | DC | SS  | No Plan | Comments               |
| <b>Deer Island Community Development District</b>        | Lake             |     |    |     | 11      |                        |
| Lake County  | Independent      |     |    |     | X       |                        |
| <b>Deer Run Community Development District</b>           | Flagler          |     |    |     | 11      |                        |
| City of Bunnell  | Independent      |     |    |     | X       |                        |
| <b>Deerbrook Community Development District</b>          | Pasco            |     |    |     |         |                        |
| Pasco County   | Independent      | X   |    |     |         |                        |
| <b>Deerfield Beach Community Redevelopment Agency</b>    | Broward          |     |    |     | 11      |                        |
| City of Deerfield Beach                                  | Dependent        |     |    |     |         |                        |
| <b>Deerfield Beach Housing Authority</b>                 | Broward          |     |    |     | 11      |                        |
| City of Deerfield Beach                                  | Dependent        |     |    |     | X       |                        |
| <b>Deering Park Stewardship District</b>                 | Brevard, Volusia |     |    |     | 11      |                        |
| City of Edgewater and Brevard and Volusia Counties       | Independent      | X   |    |     |         |                        |
| <b>DeFuniak Springs Community Redevelopment Agency</b>   | Walton           |     |    |     |         |                        |
| City of DeFuniak Springs                                 | Dependent        | X   |    |     | X       |                        |
| <b>DeFuniak Springs Housing Authority</b>                | Walton           |     |    | X   |         |                        |
| City of DeFuniak Springs                                 | Dependent        |     |    | X   |         |                        |
| <b>Del Webb Bexley Community Development District</b>    | Pasco            |     |    |     | 11      |                        |
| Pasco County   | Independent      |     |    |     |         |                        |
| <b>Del Webb Oak Creek Community Development District</b> | Lee              |     |    |     | 11      |                        |
| Lee County   | Independent      |     |    |     |         |                        |
| <b>DeLand Housing Authority</b>                          | Volusia          |     |    |     | 11      |                        |
| City of DeLand   | Dependent        |     | X  | X   |         |                        |
| <b>Delray Beach Community Redevelopment Agency</b>       | Palm Beach       |     |    |     | 11      |                        |
| City of Delray Beach                                     | Dependent        |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)    | No DB FRS Other      | SS Coverage Exclusions |      |
|--|----------------|----------------------|------------------------|------|
| Local Governing Authority                                    | Status         | No EEs DC SS No Plan | Comments               |      |
| <b>Delray Beach Downtown Development Authority</b>           | Palm Beach     |                      | 11                     |      |
| City of Delray Beach   | Dependent      |                      | X                      |      |
| <b>Delray Beach Housing Authority</b>                        | Palm Beach     |                      | 11                     |      |
| City of Delray Beach   | Dependent      |                      |                        |      |
| <b>Delta Farms Water Control District</b>                    | Indian River   |                      | 11                     |      |
| Indian River County  | Independent    |                      | X                      |      |
| <b>Department of Off-Street Parking of The City of Miami</b> | Miami-Dade     |                      | 11                     |      |
| City of Miami  | Dependent      |                      |                        |      |
| <b>Desoto County Hospital District</b>                       | Desoto         |                      | 11                     |      |
| Desoto County  | Independent    |                      | X                      |      |
| <b>Destin Community Redevelopment Agency</b>                 | Okaloosa       |                      | 11                     |      |
| City of Destin   | Dependent      |                      | X                      |      |
| <b>Destin Fire Control District</b>                          | Okaloosa       | X                    | 2                      | None |
| Okaloosa County  | Independent    | X                    | X                      |      |
| <b>Devil's Garden Water Control District</b>                 | Hendry         |                      |                        |      |
| Hendry County  | Independent    | X                    | X                      |      |
| <b>DG Farms Community Development District</b>               | Hillsborough   |                      | 11                     |      |
| Hillsborough County  | Independent    |                      | X                      |      |
| <b>Diamond Hill Community Development District</b>           | Hillsborough   |                      |                        |      |
| Hillsborough County  | Independent    | X                    | X                      |      |
| <b>Diamond Square Community Redevelopment Agency</b>         | Brevard        |                      | 11                     |      |
| City of Cocoa  | Dependent      | X                    |                        |      |
| <b>Disston Island Conservancy District</b>                   | Glades, Hendry |                      | X                      | 11   |
| Multi  | Independent    |                      |                        |      |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>District Community Development District</b>             | Duval        |     |    |     | 11      |                        |
| City of Jacksonville                                       | Independent  |     |    |     |         |                        |
| <b>Dixie Soil and Water Conservation District</b>          | Dixie        |     |    |     | 11      |                        |
| Dixie County   | Independent  |     |    |     | X       |                        |
| <b>Doctors Memorial Hospital</b>                           | Holmes       |     |    |     | 11      |                        |
| Holmes County  | Independent  |     | X  |     |         |                        |
| <b>Dog Island Conservation District</b>                    | Franklin     |     |    |     |         |                        |
| Franklin County  | Independent  | X   |    |     | X       |                        |
| <b>Donaldson Knoll Community Development District</b>      | Polk         |     |    |     | 11      |                        |
| City of Mulberry   | Independent  |     |    |     | X       |                        |
| <b>Dorcas Fire District</b>                                | Okaloosa     |     |    |     | 11      |                        |
| Okaloosa County  | Independent  |     |    |     | X       |                        |
| <b>Double Branch Community Development District</b>        | Clay         |     |    |     | 11      | Elected                |
| Clay County  | Independent  |     |    | X   | X       |                        |
| <b>Dovera Community Development District</b>               | Seminole     |     |    |     | 11      |                        |
| Seminole County  | Independent  |     |    |     | X       |                        |
| <b>Dowden West Community Development District</b>          | Orange       |     |    |     | 11      |                        |
| City of Orlando  | Independent  |     |    |     | X       |                        |
| <b>Downtown / Historic Ybor Tourism Marketing District</b> | Hillsborough |     |    |     |         |                        |
| City of Tampa  | Dependent    | X   |    |     | X       |                        |
| <b>Downtown and East Town Redevelopment Agency</b>         | Lake         |     |    | X   | 11      |                        |
| City of Eustis   | Dependent    |     |    |     |         |                        |
| <b>Downtown Belleview Community Redevelopment Agency</b>   | Marion       |     |    |     |         |                        |
| City of Belleview  | Dependent    | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Downtown Clermont Redevelopment Agency</b>                        | Lake        |     |    |     | 11      |                        |
| City of Clermont   | Dependent   |     |    |     |         |                        |
| <b>Downtown Cocoa Beach Community Redevelopment Agency</b>           | Brevard     |     |    |     | 11      |                        |
| City of Cocoa Beach  | Dependent   |     |    |     |         |                        |
| <b>Downtown Development Authority City of Miami</b>                  | Miami-Dade  |     |    |     | 11      | None                   |
| City of Miami  | Independent |     | X  | X   |         |                        |
| <b>Downtown Development Authority of the City of Fort Lauderdale</b> | Broward     |     |    | X   | 11      |                        |
| City of Ft. Lauderdale   | Independent |     | X  |     |         |                        |
| <b>Downtown Development Board</b>                                    | Orange      |     | X  |     | 11      |                        |
| City of Orlando  | Dependent   |     |    |     |         |                        |
| <b>Downtown Doral Community Development District</b>                 | Miami-Dade  |     |    |     | 11      |                        |
| City of Doral  | Independent |     |    |     | x       |                        |
| <b>Downtown Doral South Community Development District</b>           | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     |         |                        |
| <b>Downtown Improvement District</b>                                 | Sarasota    |     |    |     | 11      |                        |
| City of Sarasota   | Dependent   |     |    |     |         |                        |
| <b>Downtown Investment Authority</b>                                 | Duval       |     |    |     | 11      |                        |
| City of Jacksonville   | Dependent   |     |    |     |         |                        |
| <b>Downtown Kissimmee Community Redevelopment Agency</b>             | Osceola     |     | X  |     |         |                        |
| City of Kissimmee  | Dependent   |     | X  | X   | X       |                        |
| <b>Downtown South Neighborhood Improvement District</b>              | Orange      |     |    |     | 11      |                        |
| City of Orlando  | Dependent   |     |    |     |         |                        |
| <b>DP1 Community Development District</b>                            | St. Johns   |     |    |     |         |                        |
| St. Johns County   | Independent | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                              | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Duette Fire and Rescue District</b>                 | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent |     |    |     |         |                        |
| <b>Dunedin Community Redevelopment Agency</b>          | Pinellas    |     |    | X   | 11      |                        |
| City of Dunedin  | Dependent   |     |    |     |         |                        |
| <b>Dunedin Housing Authority</b>                       | Pinellas    |     |    |     |         |                        |
| City of Dunedin  | Dependent   | X   |    |     | X       |                        |
| <b>Dunes Community Development District</b>            | Flagler     |     |    |     | 11      | Elected                |
| Flagler County   | Independent |     | X  | X   |         |                        |
| <b>Dupree Lakes Community Development District</b>     | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Durbin Crossing Community Development District</b>  | St. Johns   |     |    |     | 11      | Elected                |
| St. Johns County                                       | Independent |     |    | X   | X       |                        |
| <b>Duval County Research and Development Authority</b> | Duval       |     |    |     |         |                        |
| Duval County   | Dependent   | X   |    |     | X       |                        |
| <b>Duval Soil and Water Conservation District</b>      | Duval       |     |    |     | 11      |                        |
| Duval County   | Independent |     |    |     | X       |                        |
| <b>DW Bayview Community Development District</b>       | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent | X   |    |     |         |                        |
| <b>Eagle Creek Community Development District</b>      | Charlotte   |     |    |     |         |                        |
| Charlotte County                                       | Independent |     |    |     | X       |                        |
| <b>Eagle Hammock Community Development District</b>    | Polk        |     |    |     |         |                        |
| City of Eagle Lake                                     | Independent | X   |    |     |         |                        |
| <b>Eagle Pointe Community Development District</b>     | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Eagle Ridge Community Development District</b>            | Polk         |     |    |     | 11      |                        |
| City of Mulberry   | Independent  |     |    |     | X       |                        |
| <b>Eagle's Crest Community Development District</b>          | Hillsborough |     |    |     | 11      |                        |
| City of Plant City   | Independent  |     |    |     | X       |                        |
| <b>East 547 Community Development District</b>               | Polk         |     |    |     |         |                        |
| City of Davenport  | Independent  |     |    |     |         |                        |
| <b>East Beach Water Control District</b>                     | Palm Beach   |     |    | X   | 11      |                        |
| Palm Beach County  | Independent  |     |    |     |         |                        |
| <b>East Bonita Beach Road Community Development District</b> | Lee          |     |    |     | 11      |                        |
| City of Bonita Springs                                       | Independent  |     |    |     |         |                        |
| <b>East Charlotte Drainage District</b>                      | Charlotte    |     |    |     |         |                        |
| Charlotte County   | Independent  | X   |    |     | X       |                        |
| <b>East Flagler Mosquito Control District</b>                | Flagler      |     |    | X   | 11      |                        |
| Flagler County   | Independent  |     |    |     |         |                        |
| <b>East Hendry County Drainage District</b>                  | Hendry       |     |    | X   | 11      |                        |
| Hendry County  | Dependent    |     |    |     |         |                        |
| <b>East Homestead Community Development District</b>         | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>East Lake Park Special Dependent District</b>             | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     | X       |                        |
| <b>East Lake Tarpon Special Fire Control District</b>        | Pinellas     |     | X  |     | 11      |                        |
| Pinellas County  | Independent  |     |    |     |         |                        |
| <b>East Manatee Fire Rescue District</b>                     | Manatee      |     | X  | X   |         |                        |
| Manatee County   | Independent  |     | X  | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                     | County(ies)  | No DB FRS Other   | SS Coverage Exclusions |  |
|---|--------------|-------------------|------------------------|--|
| Local Governing Authority                           | Status       | EEs DC SS No Plan | Comments               |  |
| <b>East Mulloch Water Control District</b>          | Lee          |                   | 11                     |  |
| Lee County  | Dependent    |                   |                        |  |
| <b>East Naples Bay Special Taxing District</b>      | Collier      |                   | 11                     |  |
| City of Naples                                      | Dependent    |                   | X                      |  |
| <b>East Nassau Stewardship District</b>             | Nassau       |                   | 11                     |  |
| Nassau County                                       | Independent  |                   |                        |  |
| <b>East Niceville Fire District</b>                 | Okaloosa     | X-F               | 11                     |  |
| Okaloosa County                                     | Independent  |                   |                        |  |
| <b>East Park Community Development District</b>     | Orange       |                   | 11                     |  |
| City of Orlando                                     | Independent  |                   | X                      |  |
| <b>East River Ranch Stewardship District</b>        | Manatee      |                   |                        |  |
| Manatee County                                      | Independent  |                   | X                      |  |
| <b>East Shore Water Control District</b>            | Palm Beach   |                   | X 11                   |  |
| Palm Beach County                                   | Independent  |                   |                        |  |
| <b>Eastlake Oaks Community Development District</b> | Pinellas     |                   | 11                     |  |
| City of Oldsmar                                     | Independent  |                   | X                      |  |
| <b>Easton Park Community Development District</b>   | Hillsborough |                   |                        |  |
| City of Tampa                                       | Independent  | X                 | X                      |  |
| <b>Eastpoint Water and Sewer District</b>           | Franklin     |                   | X 11                   |  |
| Franklin County                                     | Independent  |                   | X                      |  |
| <b>Eastport Business Center</b>                     | Volusia      |                   | 11                     |  |
| City of Port Orange                                 | Dependent    |                   | X                      |  |
| <b>Eastport Community Development District</b>      | Sumter       |                   |                        |  |
| City of Wildwood                                    | Independent  | X                 | X                      |  |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)         | No  | DB  | FRS | Other   | SS Coverage Exclusions |
|---|---------------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority   | Status              | EEs | DC  | SS  | No Plan | Comments               |
| <b>Eden Hills Community Development District</b>                    | Polk                |     |     |     |         |                        |
| City of Lake Alfred   | Independent         |     |     |     | X       |                        |
| <b>Edgewater East Community Development District</b>                | Osceola             |     |     |     |         |                        |
| Osceola County  | Independent         | X   |     |     | X       |                        |
| <b>Elevation Pointe Community Development District</b>              | St. Johns           |     |     |     |         |                        |
| St. Johns County  | Independent         | X   |     |     | X       |                        |
| <b>Elkton Drainage District</b>                                     | St. Johns           |     |     |     |         |                        |
| St. Johns County  | Dependent           | X   |     |     | X       |                        |
| <b>Eloise Community Redevelopment Agency</b>                        | Polk                |     |     |     |         |                        |
| Polk County   | Dependent           | X   |     |     | X       |                        |
| <b>Emerald Coast Utilities Authority</b>                            | Escambia            |     | X   | X   |         |                        |
| Escambia County   | Independent         |     | X   | X   |         |                        |
| <b>Emerald Hills Safety Enhancement District</b>                    | Broward             |     |     |     | 11      |                        |
| City of Hollywood   | Dependent           |     |     |     |         |                        |
| <b>Emerald Lakes Community Development District</b>                 | Brevard             |     |     |     | 11      |                        |
| City of Palm Bay  | Independent         |     |     |     |         |                        |
| <b>Enbrook Community Development District</b>                       | Collier             |     |     |     |         |                        |
| Collier County  | Independent         |     |     |     |         |                        |
| <b>Enclave at Black Point Marina Community Development District</b> | Miami-Dade          |     |     |     | 11      |                        |
| Miami-Dade County   | Independent         |     |     |     | X       |                        |
| <b>Encore Community Development District</b>                        | Hillsborough        |     |     |     | 11      |                        |
| City of Tampa   | Independent         |     |     |     | x       |                        |
| <b>Englewood Area Fire Control District</b>                         | Charlotte, Sarasota |     | X-F | X   | 11      |                        |
| Multi   | Independent         |     | X   |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)         | No  | DB | FRS | Other   | SS Coverage Exclusions  |
|---|---------------------|-----|----|-----|---------|-------------------------|
| Local Governing Authority                               | Status              | EEs | DC | SS  | No Plan | Comments                |
| <b>Englewood Community Redevelopment Agency</b>         | Sarasota            |     |    |     | 11      |                         |
| Sarasota County   | Dependent           |     |    |     |         |                         |
| <b>Englewood Water District</b>                         | Charlotte, Sarasota |     | CL | X   |         |                         |
| Multi   | Independent         |     |    | X   |         | Defined Benefit Closed. |
| <b>Enterprise Community Development District</b>        | Osceola             |     |    |     |         |                         |
| Osceola County  | Independent         | X   |    |     | X       |                         |
| <b>Entrada Community Development District</b>           | St. Johns           |     |    |     |         |                         |
| St. Johns County  | Independent         | X   |    |     | X       |                         |
| <b>Epperson North Community Development District</b>    | Pasco               |     |    |     | 11      |                         |
| Pasco County  | Independent         |     |    |     |         |                         |
| <b>Epperson Ranch Community Development District</b>    | Pasco               |     |    |     | 11      |                         |
| Pasco County  | Independent         |     |    |     |         |                         |
| <b>Epperson Ranch II Community Development District</b> | Pasco               |     |    |     | 11      |                         |
| Pasco County  | Independent         |     |    |     |         |                         |
| <b>Escambia Children's Trust</b>                        | Escambia            |     |    |     | 11      |                         |
| Escambia County   | Independent         | X   |    |     |         |                         |
| <b>Escambia County Housing Finance Authority</b>        | Escambia            |     |    | X   | 11      |                         |
| Escambia County   | Dependent           |     |    |     |         |                         |
| <b>Escambia County Law Library</b>                      | Escambia            |     |    | X   |         |                         |
| Escambia County   | Independent         |     |    | X   |         |                         |
| <b>Escambia Health Facilities Authority</b>             | Escambia            |     |    |     |         |                         |
| Escambia County   | Dependent           | X   |    |     | X       |                         |
| <b>Escambia Soil and Water Conservation District</b>    | Escambia            |     |    |     | 11      |                         |
| Escambia County   | Independent         |     |    |     | X       |                         |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)                | No  | DB | FRS | Other   | SS Coverage Exclusions       |
|---|----------------------------|-----|----|-----|---------|------------------------------|
| Local Governing Authority   | Status                     | EEs | DC | SS  | No Plan | Comments                     |
| <b>Esplanade Lake Club Community Development District</b>             | Lee                        |     |    |     | 11      |                              |
| Lee County  | Independent                |     |    |     |         |                              |
| <b>Estancia at Wiregrass Community Development District</b>           | Pasco                      |     |    |     | 11      |                              |
| Pasco County  | Independent                |     |    |     | X       |                              |
| <b>Estates at Cherry Lake Community Development District</b>          | Lake                       |     |    |     | 11      |                              |
| City of Groveland   | Independent                |     |    |     | x       |                              |
| <b>Estero Fire Rescue District</b>                                    | Lee                        |     | X  |     | 8       | Elected, Fee Basis,Part-time |
| Lee County  | Independent                |     | X  | X   |         |                              |
| <b>Eureka Grove Community Development District</b>                    | Miami-Dade                 |     |    |     | 11      |                              |
| Miami-Dade County   | Independent                |     |    |     |         |                              |
| <b>Everest GMR Community Development District</b>                     | Osceola                    |     |    |     | 11      |                              |
| Osceola County  | Independent                | X   |    |     |         |                              |
| <b>Everglades Agricultural Area Environmental Protection District</b> | Glades, Hendry, Palm Beach |     |    |     |         |                              |
| Multi   | Independent                | X   |    |     | X       |                              |
| <b>Evergreen Community Development District</b>                       | Manatee                    |     |    |     | 11      |                              |
| Manatee County  | Independent                |     |    |     |         |                              |
| <b>Everlands Community Development District</b>                       | Brevard                    |     |    |     | 11      |                              |
| City of Palm Bay  | Independent                | X   |    |     |         |                              |
| <b>Falcon Trace Community Development District</b>                    | Orange                     |     |    |     | 11      |                              |
| Orange County   | Independent                |     |    |     | X       |                              |
| <b>Fallschase Community Development District</b>                      | Leon                       |     |    |     | 11      | Elected, Fee Basis,Part-time |
| Leon County   | Independent                |     |    | X   | X       |                              |
| <b>Fellsmere Water Control District</b>                               | Indian River               |     |    | X   |         |                              |
| Indian River County   | Independent                |     |    | X   |         |                              |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)                                   | No DB FRS Other   | SS Coverage Exclusions |                              |
|---|---|-------------------|------------------------|------------------------------|
| Local Governing Authority                                       | Status  | EEs DC SS No Plan | Comments               |                              |
| <b>Fernandina Beach Community Redevelopment Agency</b>          | Nassau  |                   | 11                     |                              |
| City of Fernandina Beach  | Dependent                                     |                   | X                      |                              |
| <b>Fiddler's Creek Community Development District</b>           | Collier                                       |                   | 11                     |                              |
| Collier County  | Independent                                   |                   | X                      |                              |
| <b>Fiddler's Creek Community Development District Number 2</b>  | Collier                                       |                   | 11                     |                              |
| Collier County  | Independent                                   |                   | X                      |                              |
| <b>Finley Woods Community Development District</b>              | Alachua                                       |                   |                        |                              |
| City of Gainesville   | Independent                                   | X                 | X                      |                              |
| <b>First Coast Workforce Development Consortium</b>             | Baker, Clay, Duval, Nassau, Putnam, St. Johns |                   | X                      |                              |
| Multi   | Independent                                   |                   | X                      |                              |
| <b>Fishhawk Community Development District IV</b>               | Hillsborough                                  |                   |                        |                              |
| Hillsborough County   | Independent                                   | X                 | X                      |                              |
| <b>Fishhawk Ranch Community Development District</b>            | Hillsborough                                  |                   | 11                     |                              |
| Hillsborough County   | Independent                                   |                   |                        |                              |
| <b>Flaghole Drainage District</b>                               | Glades, Hendry                                |                   | 11                     |                              |
| Multi   | Independent                                   |                   | X                      |                              |
| <b>Flagler Beach Community Redevelopment Agency</b>             | Flagler                                       |                   | 11                     |                              |
| City of Flagler Beach   | Dependent                                     |                   |                        |                              |
| <b>Flagler County Housing Authority</b>                         | Flagler                                       |                   | X 11                   |                              |
| Flagler County  | Independent                                   |                   |                        |                              |
| <b>Flagler Estates Road and Water Control District</b>          | St. Johns                                     |                   | 11                     | Elected; Fee Basis;Part-time |
| St. Johns County  | Independent                                   |                   | X X                    |                              |
| <b>Fleming Island Plantation Community Development District</b> | Clay  |                   |                        |                              |
| Clay County   | Independent                                   |                   | X X                    |                              |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)   | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|---|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status  | EEs | DC | SS  | No Plan | Comments               |
| <b>Flora Ridge Education Facilities Benefit District</b>   | Osceola   |     |    |     |         |                        |
| City of Kissimmee  | Dependent   | X   |    |     | X       |                        |
| <b>Florida Atlantic Research and Development Authority</b> | Broward, Palm Beach   |     |    |     |         |                        |
| Multi  | Independent   |     | X  | X   |         |                        |
| <b>Florida City Community Redevelopment Agency</b>         | Miami-Dade  |     |    | X   |         |                        |
| City of Florida City                                       | Dependent   |     |    | X   |         |                        |
| <b>Florida Crown Workforce Board, Inc.</b>                 | Columbia, Dixie, Gilchrist, Union   |     |    |     | 11      |                        |
| Multi  | Independent   |     |    |     |         |                        |
| <b>Florida Green Finance Authority</b>                     | Palm Beach  |     |    |     | 11      |                        |
| Multi  | Independent   |     |    |     | X       |                        |
| <b>Florida Inland Navigation District</b>                  | Brevard, Broward, Duval, Flagler,<br>Indian River, Martin, Miami-Dade,<br>Nassau, Palm Beach, St. Johns, St.<br>Lucie, Volusia    |     |    | X   | 11      |                        |
| Multi  | Independent   |     |    |     |         |                        |
| <b>Florida Keys Aqueduct Authority</b>                     | Monroe  |     |    | X   | 11      |                        |
| Monroe County  | Independent   |     |    |     |         |                        |
| <b>Florida Keys Mosquito Control District</b>              | Monroe  |     |    | X   | 11      |                        |
| Monroe County  | Independent   |     |    |     |         |                        |
| <b>Florida PACE Funding Agency</b>                         | Flagler, Osceola  |     |    |     | 11      |                        |
| Flagler Co / Kissimmee                                     | Independent   |     |    |     | X       | No employees           |
| <b>Florida Resiliency and Energy District</b>              | Brevard, Broward, Charlotte, Collier,<br>Hillsborough, Leon, Levy, Miami-<br>Dade, Nassau, Orange, Palm Beach,<br>Pasco, Seminole |     |    |     | 11      |                        |
| Multiple   | Independent   |     |    |     |         |                        |
| <b>Florosa Fire Control District</b>                       | Okaloosa  |     |    |     |         |                        |
| Okaloosa County  | Independent   | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Flow Way Community Development District</b>            | Collier      |     |    |     | 11      |                        |
| Collier County  | Independent  |     |    |     |         |                        |
| <b>Fontainebleau Lakes Community Development District</b> | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Independent  |     |    |     | X       |                        |
| <b>Forest Brooke Community Development District</b>       | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County                                       | Independent  |     |    |     | X       |                        |
| <b>Forest Creek Community Development District</b>        | Manatee      |     |    |     | 11      |                        |
| Manatee County  | Independent  |     |    |     |         |                        |
| <b>Forest Lake Community Development District</b>         | Polk         |     |    |     |         |                        |
| Polk County   | Independent  |     |    |     | X       |                        |
| <b>Fort Lauderdale Community Redevelopment Agency</b>     | Broward      |     |    |     | 11      |                        |
| City of Ft. Lauderdale                                    | Dependent    |     |    |     |         |                        |
| <b>Fort Lauderdale Housing Authority</b>                  | Broward      |     |    |     | 3       | None                   |
| City of Ft. Lauderdale                                    | Dependent    |     | X  | X   |         |                        |
| <b>Fort Myers Beach Fire Control District</b>             | Lee          |     |    | X   |         |                        |
| Lee County  | Independent  |     |    |     |         |                        |
| <b>Fort Myers Beach Mosquito Control District</b>         | Lee          |     |    | X   |         |                        |
| Lee County  | Independent  |     |    | X   |         |                        |
| <b>Fort Myers Beach Public Library District</b>           | Lee          |     |    | X   | 11      |                        |
| Lee Co. / Ft. Myers Beach                                 | Independent  |     |    |     |         |                        |
| <b>Fort Myers Community Redevelopment Agency</b>          | Lee          |     |    |     | 11      |                        |
| City of Fort Myers  | Dependent    |     |    |     |         |                        |
| <b>Fort Myers Housing Authority</b>                       | Lee          |     |    |     | 11      | None                   |
| City of Fort Myers  | Dependent    |     | X  | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Fort Myers Shores Fire Protection and Rescue District</b>          | Lee         |     |    | X   | 11      |                        |
| Lee County  | Independent |     |    |     |         |                        |
| <b>Fort Pierce Farms Water Control District</b>                       | St. Lucie   |     |    | X   | 11      |                        |
| St. Lucie County  | Independent |     |    |     |         |                        |
| <b>Fort Pierce Redevelopment Agency</b>                               | St. Lucie   |     |    |     | 11      |                        |
| City of Fort Pierce   | Dependent   |     |    |     | X       |                        |
| <b>Fort Walton Beach Community Redevelopment Agency</b>               | Okaloosa    |     |    |     | 11      |                        |
| City of Fort Walton Beach   | Dependent   |     |    |     |         |                        |
| <b>Fort Walton Beach Housing Authority</b>                            | Okaloosa    |     |    |     | 11      | None                   |
| City of Ft. Walton Beach  | Dependent   |     | X  | X   |         |                        |
| <b>Forty-Ninth Street Corridor Redevelopment District</b>             | Pinellas    |     |    |     | 11      |                        |
| City of Gulfport  | Dependent   |     |    |     | X       |                        |
| <b>Founders Ridge Community Development District</b>                  | Lake        |     |    |     | 11      |                        |
| City of Minneola  | Independent |     |    |     | X       |                        |
| <b>Four Seasons at Crystal Springs Community Development District</b> | Hernando    |     |    |     | 11      |                        |
| Hernando County   | Independent |     |    |     |         |                        |
| <b>Fox Branch Ranch Community Development District (2021)</b>         | Polk        |     |    |     |         |                        |
| Polk County   | Independent | X   |    |     | X       |                        |
| <b>Franklin Soil and Water Conservation District</b>                  | Franklin    |     |    |     | 11      |                        |
| Franklin County   | Independent |     |    |     | X       |                        |
| <b>Fred R. Wilson Memorial Law Library</b>                            | Seminole    |     |    |     | 11      |                        |
| Seminole County   | Dependent   |     |    |     | X       |                        |
| <b>FRERC Community Development District</b>                           | Orange      |     |    |     | 11      |                        |
| City of Ocoee   | Independent |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Gilchrist County Industrial Development Authority</b>  | Gilchrist   |     |    |     | 11      |                        |
| Gilchrist County  | Dependent   |     |    |     | X       |                        |
| <b>Gilchrist Soil and Water Conservation District</b>     | Gilchrist   |     | X  | X   |         |                        |
| Gilchrist County  | Independent |     | X  | X   | X       |                        |
| <b>GIR East Community Development District</b>            | Osceola     |     |    |     | 11      |                        |
| Osceola County  | Independent |     |    |     |         |                        |
| <b>Glades Soil and Water Conservation District</b>        | Glades      |     |    |     | 11      |                        |
| Glades County   | Dependent   |     |    |     | X       |                        |
| <b>Gladeview Water Control District</b>                   | Palm Beach  |     |    |     | 11      |                        |
| Palm Beach County   | Independent |     |    |     | X       |                        |
| <b>Glen St. Johns Community Development District</b>      | St. Johns   |     |    |     | 11      |                        |
| St. Johns County  | Independent |     |    |     | x       |                        |
| <b>Golden Gate Point Streetscape Special District</b>     | Sarasota    |     |    |     | 11      |                        |
| City of Sarasota  | Dependent   |     |    |     |         |                        |
| <b>Golden Isles Safe Neighborhood District</b>            | Broward     |     |    |     | 11      |                        |
| City of Hallandale Beach                                  | Dependent   |     |    |     | X       |                        |
| <b>Golden Lakes Community Development District</b>        | Polk        |     |    |     | 11      |                        |
| Polk County   | Independent |     |    |     | X       |                        |
| <b>Gracewater Sarasota Community Development District</b> | Sarasota    |     |    |     |         |                        |
| Sarasota County   | Independent | X   |    |     | X       |                        |
| <b>Gramercy Farms Community Development District</b>      | Osceola     |     |    |     | 11      |                        |
| City of St. Cloud   | Independent |     |    |     | X       |                        |
| <b>Grand Bay at Doral Community Development District</b>  | Miami-Dade  |     |    |     | 11      |                        |
| City of Doral   | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Grand Hampton Community Development District</b>                    | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     | X       |                        |
| <b>Grand Haven Community Development District</b>                      | Flagler      |     |    |     | 11      |                        |
| City of Palm Coast   | Independent  |     |    |     | X       |                        |
| <b>Grand Oaks Community Development District</b>                       | St. Johns    |     |    |     | 11      |                        |
| St. Johns County   | Independent  |     |    |     |         |                        |
| <b>Grande Pines Community Development District</b>                     | Orange       |     |    |     |         |                        |
| Orange County  | Independent  |     |    |     |         |                        |
| <b>Greater Boca Raton Beach and Park District</b>                      | Palm Beach   |     |    |     | 11      |                        |
| City of Boca Raton   | Independent  |     |    |     | X       |                        |
| <b>Greater Lakes / Sawgrass Bay Community Development District</b>     | Lake         |     |    |     | 11      |                        |
| Lake County  | Independent  |     |    |     | x       |                        |
| <b>Greater Leesburg Community Redevelopment Agency</b>                 | Lake         |     |    |     | 11      |                        |
| City of Leesburg   | Dependent    |     |    |     | X       |                        |
| <b>Greater Naples Fire Rescue District</b>                             | Collier      |     |    |     | 11      |                        |
| Collier County   | Independent  |     |    |     |         |                        |
| <b>Greater Orlando Aviation Authority</b>                              | Orange       |     |    | X   | 11      |                        |
| City of Orlando  | Independent  |     |    |     |         |                        |
| <b>Green Corridor Property Assessment Clean Energy (PACE) District</b> | Miami-Dade   |     |    |     |         |                        |
| Multi Municipalities   | Independent  | X   |    |     | X       |                        |
| <b>GreeneWay Improvement District</b>                                  | Orange       |     |    |     | 11      |                        |
| City of Orlando  | Independent  |     |    |     | X       |                        |
| <b>Gretna Housing Authority</b>  | Gadsden      |     |    |     | 11      |                        |
| City of Gretna   | Dependent    |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Habitat Community Development District</b>           | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Habitat Safe Neighborhood Improvement District</b>   | Broward     |     |    |     | 11      |                        |
| City of Lauderhill                                      | Dependent   |     |    |     |         |                        |
| <b>Hacienda Lakes Community Development District</b>    | Collier     |     |    |     |         |                        |
| Collier County  | Independent | X   |    |     | X       |                        |
| <b>Hacienda North Community Development District</b>    | Collier     |     |    |     |         |                        |
| Collier County  | Independent | X   |    |     |         |                        |
| <b>Haines City Community Redevelopment Agency</b>       | Polk        |     |    |     | 11      |                        |
| City of Haines City                                     | Dependent   |     |    |     |         |                        |
| <b>Haines City Water Control District</b>               | Polk        |     |    |     |         |                        |
| Polk County   | Independent | X   |    |     | X       |                        |
| <b>Halifax Hospital Medical Center</b>                  | Volusia     |     | X  |     | 11      |                        |
| Volusia County  | Independent |     | X  |     |         |                        |
| <b>Hallandale Beach Community Redevelopment Agency</b>  | Broward     |     |    |     | 11      |                        |
| City of Hallandale Beach                                | Dependent   |     |    |     | X       |                        |
| <b>Ham Brown Reserve Community Development District</b> | Osceola     |     |    |     |         |                        |
| Osceola County  | Independent |     |    |     | X       |                        |
| <b>Hamal Community Development District</b>             | Palm Beach  |     |    |     |         |                        |
| City of West Palm Beach                                 | Independent | X   |    |     | X       |                        |
| <b>Hamilton Bluff Community Development District</b>    | Polk        |     |    |     |         |                        |
| Town of Lake Hamilton                                   | Independent | X   |    |     |         |                        |
| <b>Hamilton County Development Authority</b>            | Hamilton    |     |    |     | 11      |                        |
| Hamilton County   | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Hamilton County Memorial Hospital</b>                         | Hamilton     |     |    | X   | 11      |                        |
| Hamilton County  | Independent  |     |    |     |         |                        |
| <b>Hamilton County Soil and Water Conservation District</b>      | Hamilton     |     |    |     | 11      |                        |
| Hamilton County  | Independent  |     |    |     | X       |                        |
| <b>Hammock Bay Community Development District</b>                | Walton       |     |    |     | 11      |                        |
| City of Freeport   | Independent  |     |    |     | X       |                        |
| <b>Hammock Oaks Community Development District</b>               | Lake         |     |    |     |         |                        |
| Town of Lady Lake  | Independent  | X   |    |     |         |                        |
| <b>Hammock Reserve Community Development District</b>            | Polk         |     |    |     |         |                        |
| City of Haines City  | Independent  |     |    |     | X       |                        |
| <b>Hammock Woods Special Dependent Tax District</b>              | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     | X       |                        |
| <b>Hammocks Community Development District</b>                   | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     |         |                        |
| <b>Harbor Bay Community Development District</b>                 | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Harbor Village Community Development District</b>             | Charlotte    |     |    |     |         |                        |
| Charlotte County   | Independent  | X   |    |     | X       |                        |
| <b>Harbour Isles Community Development District</b>              | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | x       |                        |
| <b>Harbour Waterway Special District</b>                         | Duval        |     |    |     |         |                        |
| City of Jacksonville   | Dependent    |     |    | X   | X       |                        |
| <b>Harbourage at Braden River Community Development District</b> | Manatee      |     |    |     | 11      |                        |
| Manatee County   | Independent  |     |    |     | X       |                        |

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|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Hardee County Economic Development Authority</b>                 | Hardee      |     |    |     | 11      |                        |
| Hardee County   | Independent |     |    |     |         |                        |
| <b>Hardee County Housing Authority</b>                              | Hardee      |     |    |     | 11      |                        |
| Hardee County   | Independent |     |    |     |         |                        |
| <b>Hardee County Indigent Health Care Special District</b>          | Hardee      |     |    |     |         |                        |
| Hardee County   | Independent | X   |    |     | X       |                        |
| <b>Hardee County Industrial Development Authority</b>               | Hardee      |     |    |     | 11      |                        |
| Hardee County   | Dependent   |     |    |     |         |                        |
| <b>Hardee Soil and Water Conservation District</b>                  | Hardee      |     |    |     |         |                        |
| Hardee County   | Independent | X   |    |     | X       |                        |
| <b>Harden / Parkway Community Redevelopment Agency</b>              | Polk        |     |    |     |         |                        |
| Polk County   | Dependent   | X   |    |     | X       | No employees           |
| <b>Harmony Community Development District</b>                       | Osceola     |     |    |     | 11      |                        |
| Osceola County  | Independent |     |    |     | X       |                        |
| <b>Harmony on Lake Eloise Community Development District (2021)</b> | Polk        |     |    |     |         |                        |
| City of Winter Haven  | Independent | X   |    |     |         |                        |
| <b>Harmony Village Community Development District</b>               | Okaloosa    |     |    |     | 11      |                        |
| City of Laurel Hill   | Independent |     |    |     | X       |                        |
| <b>Harmony West Community Development District (2017)</b>           | Osceola     |     |    |     | 11      |                        |
| Osceola County  | Independent |     |    |     |         |                        |
| <b>Harrison Ranch Community Development District</b>                | Manatee     |     |    |     | 11      |                        |
| Manatee County  | Independent |     |    |     | X       |                        |
| <b>Hartford Terrace Community Development District</b>              | Polk        |     |    |     |         |                        |
| Polk County   | Independent | X   |    |     |         |                        |

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| District's Name   | County(ies)                                   | No DB FRS Other   | SS Coverage Exclusions |
|---|---|-------------------|------------------------|
| Local Governing Authority   | Status  | EEs DC SS No Plan | Comments               |
| <b>Harvest Hills Community Development District</b>               | Pasco   |                   |                        |
| Pasco County  | Independent                                   |                   | X                      |
| <b>Harvest Ridge Community Development District</b>               | Pasco   |                   | 11                     |
| Pasco County  | Independent                                   |                   |                        |
| <b>Hastings Drainage District</b>                                 | Putnam, St. Johns                             |                   | 11                     |
| Multi   | Independent                                   |                   | X                      |
| <b>Hawk's Point Community Development District</b>                | Hillsborough                                  |                   |                        |
| Hillsborough County   | Independent                                   | X                 | X                      |
| <b>Hawkstone Community Development District</b>                   | Hillsborough                                  |                   | 11                     |
| Hillsborough County   | Independent                                   |                   |                        |
| <b>Hawthorne Community Redevelopment Agency</b>                   | Alachua                                       |                   | 11                     |
| City of Hawthorne   | Dependent                                     |                   | X                      |
| <b>Hawthorne Mill North Community Development District (2021)</b> | Polk  |                   |                        |
| City of Lakeland  | Independent                                   | X                 |                        |
| <b>Health Care District of Palm Beach County</b>                  | Palm Beach                                    |                   | 11                     |
| Palm Beach County   | Independent                                   |                   |                        |
| <b>Heartland Library Cooperative</b>                              | Desoto, Glades, Hardee, Highlands, Okeechobee |                   | X                      |
| Multi   | Independent                                   |                   | X X                    |
| <b>Heights Community Development District, The</b>                | Hillsborough                                  |                   | 11                     |
| City of Tampa   | Independent                                   |                   |                        |
| <b>Hemingway Point Community Development District</b>             | Miami-Dade                                    |                   | 11                     |
| Miami-Dade County   | Independent                                   |                   | x                      |
| <b>Hendry County Hospital Authority</b>                           | Hendry  |                   | X 11                   |
| Hendry County   | Independent                                   |                   | X                      |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Hendry County Industrial Development Authority</b>               | Hendry       |     |    | X   | 11      |                        |
| Hendry County   | Dependent    |     |    |     |         |                        |
| <b>Hendry Soil and Water Conservation District</b>                  | Hendry       |     |    | X   |         |                        |
| Hendry County   | Dependent    |     |    | X   |         |                        |
| <b>Hendry-Hilliard Water Control District</b>                       | Hendry       |     |    |     | 11      |                        |
| Hendry County   | Independent  |     |    |     | X       |                        |
| <b>Hendry-La Belle Recreation Board</b>                             | Hendry       |     |    | X   |         |                        |
| Hendry County/City of Lab   | Independent  |     | X  | X   |         |                        |
| <b>Heritage Bay Community Development District</b>                  | Collier      |     |    |     | 11      |                        |
| Collier County  | Independent  |     |    |     |         |                        |
| <b>Heritage Greens Community Development District</b>               | Collier      |     |    |     | 11      |                        |
| Collier County  | Independent  |     |    |     | X       |                        |
| <b>Heritage Harbor Community Development District</b>               | Hillsborough |     |    |     |         |                        |
| Hillsborough County   | Independent  |     |    | X   | X       |                        |
| <b>Heritage Harbour Market Place Community Development District</b> | Manatee      |     |    |     | 11      |                        |
| Manatee County  | Independent  |     |    |     | X       |                        |
| <b>Heritage Harbour North Community Development District</b>        | Manatee      |     |    |     | 11      |                        |
| Manatee County  | Independent  |     |    |     | X       |                        |
| <b>Heritage Harbour South Community Development District</b>        | Manatee      |     |    |     | 11      |                        |
| Manatee County  | Independent  |     |    |     | X       |                        |
| <b>Heritage Isle at Viera Community Development District</b>        | Brevard      |     |    |     | 11      |                        |
| Brevard County  | Independent  |     |    |     | X       |                        |
| <b>Heritage Isles Community Development District</b>                | Hillsborough |     |    |     |         |                        |
| City of Tampa   | Independent  | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Heritage Lake Park Community Development District</b> | Charlotte   |     |    |     |         |                        |
| Charlotte County   | Independent |     |    | X   | X       |                        |
| <b>Heritage Landing Community Development District</b>   | St. Johns   |     |    |     |         |                        |
| St. Johns County   | Independent | X   |    |     | X       |                        |
| <b>Heritage Oak Park Community Development District</b>  | Charlotte   |     |    |     | 11      |                        |
| Charlotte County   | Independent |     |    |     | X       |                        |
| <b>Heritage Palms Community Development District</b>     | Lee         |     |    |     | 11      |                        |
| City of Fort Myers                                       | Independent |     |    |     | X       |                        |
| <b>Heritage Park Community Development District</b>      | St. Johns   |     |    |     |         |                        |
| St. Johns County   | Independent | X   |    |     | X       |                        |
| <b>Heritage Pines Community Development District</b>     | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     |         |                        |
| <b>Heritage Springs Community Development District</b>   | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Hernando County Housing Authority</b>                 | Hernando    |     |    | X   | 11      |                        |
| Hernando County  | Independent |     |    |     |         |                        |
| <b>Hernando County Law Library</b>                       | Hernando    |     |    | X   | 11      |                        |
| Hernando County  | Dependent   |     |    |     |         |                        |
| <b>Hernando County Port Authority</b>                    | Hernando    |     |    | X   | 11      |                        |
| Hernando County  | Dependent   |     |    |     |         |                        |
| <b>Hernando County Water and Sewer District</b>          | Hernando    |     |    | X   | 11      |                        |
| Hernando County  | Dependent   |     |    |     |         |                        |
| <b>Heron Isles Community Development District</b>        | Nassau      |     |    |     | 11      | Elected                |
| Nassau County  | Independent |     |    | X   | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions    |
|--|--------------|-----|----|-----|---------|---------------------------|
| Local Governing Authority                                  | Status       | EEs | DC | SS  | No Plan | Comments                  |
| <b>Herons Glen Recreation District</b>                     | Lee          |     |    |     | 11      |                           |
| Lee County   | Independent  |     |    |     | X       |                           |
| <b>Hialeah Housing Authority</b>                           | Miami-Dade   |     |    |     | 11      | None                      |
| City of Hialeah  | Dependent    |     |    | X   |         |                           |
| <b>Hialeah Redevelopment Agency</b>                        | Miami-Dade   |     |    |     | 11      |                           |
| City of Hialeah  | Dependent    |     |    |     | X       |                           |
| <b>Hickory Hill Special Dependent Tax District</b>         | Hillsborough |     |    |     |         |                           |
| Hillsborough County  | Dependent    | X   |    |     | X       |                           |
| <b>Hickory Tree Community Development District</b>         | Osceola      |     |    |     |         |                           |
| Osceola County   | Independent  | X   |    |     |         |                           |
| <b>Hicks Ditch Community Development District</b>          | Lake         |     |    |     |         |                           |
| City of Eustis   | Independent  | X   |    |     | X       |                           |
| <b>Hidden Creek Community Development District</b>         | Hillsborough |     |    |     | 11      |                           |
| Hillsborough County  | Independent  |     |    |     | X       | District has no employees |
| <b>Hidden Creek North Community Development District</b>   | Pasco        |     |    |     | 11      |                           |
| Pasco County   | Independent  |     |    |     |         |                           |
| <b>Hideaway Beach District</b>                             | Collier      |     |    |     | 11      |                           |
| City of Marco Island                                       | Dependent    |     |    |     |         |                           |
| <b>High Ridge / Quantum Community Development District</b> | Palm Beach   |     |    |     | 11      |                           |
| City of Boynton Beach                                      | Independent  |     |    |     | X       |                           |
| <b>High Springs Community Redevelopment Agency</b>         | Alachua      |     |    |     | 11      |                           |
| City of High Springs                                       | Dependent    |     |    |     | X       |                           |
| <b>Highland Glades Water Control District</b>              | Palm Beach   |     |    |     | 11      |                           |
| Palm Beach County  | Independent  |     |    |     | X       |                           |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)        | No  | DB | FRS | Other   | SS Coverage Exclusions    |
|---|--------------------|-----|----|-----|---------|---------------------------|
| Local Governing Authority                                   | Status             | EEs | DC | SS  | No Plan | Comments                  |
| <b>Highland Meadows Community Development District</b>      | Polk               |     |    |     | 11      |                           |
| City of Davenport   | Independent        |     |    |     | X       | District has no employees |
| <b>Highland Meadows II Community Development District</b>   | Polk               |     |    |     | 11      |                           |
| City of Davenport   | Independent        |     |    |     |         |                           |
| <b>Highland Meadows West Community Development District</b> | Polk               |     |    |     |         |                           |
| Polk County   | Independent        | X   |    |     | X       |                           |
| <b>Highland Trails Community Development District</b>       | Pasco              |     |    |     |         |                           |
| City of Dade City   | Independent        |     |    |     |         |                           |
| <b>Highlands Community Development District</b>             | Hillsborough       |     |    |     |         |                           |
| Hillsborough County   | Independent        | X   |    |     | X       |                           |
| <b>Highlands County Health Facilities Authority</b>         | Highlands          |     |    | X   | 11      |                           |
| Highlands County  | Dependent          |     |    |     |         |                           |
| <b>Highlands County Hospital District</b>                   | Highlands          |     |    |     |         |                           |
| Highlands County  | Dependent          | X   |    |     | X       |                           |
| <b>Highlands County Housing Authority</b>                   | Highlands          |     |    |     | 11      |                           |
| Highlands County  | Independent        |     |    |     | X       |                           |
| <b>Highlands County Industrial Development Authority</b>    | Highlands          |     |    | X   | 11      |                           |
| Highlands County  | Dependent          |     |    |     |         |                           |
| <b>Highlands Soil and Water Conservation District</b>       | Highlands          |     |    |     | 11      |                           |
| Highlands County  | Independent        |     |    |     | X       |                           |
| <b>Highway 79 Corridor Authority</b>                        | Holmes, Washington |     |    |     | 11      |                           |
| City of Bonifay, Holmes and Washington Counties             | Independent        |     |    |     |         |                           |
| <b>Hillcrest Community Development District</b>             | Broward            |     |    |     | 11      |                           |
| City of Hollywood   | Independent        |     |    |     | X       |                           |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No DB FRS Other      | SS Coverage Exclusions |                              |
|---|--------------|----------------------|------------------------|------------------------------|
| Local Governing Authority                                       | Status       | No EEs DC SS No Plan | Comments               |                              |
| <b>Hillcrest Preserve Community Development District (2023)</b> | Pasco        |                      | 11                     |                              |
| Pasco County  | Independent  |                      |                        |                              |
| <b>Hills of Minneola Community Development District</b>         | Lake         |                      | 11                     |                              |
| City of Minneola  | Independent  |                      |                        |                              |
| <b>Hillsboro Inlet District</b>                                 | Broward      |                      | X 11                   |                              |
| Broward County  | Independent  |                      |                        |                              |
| <b>Hillsborough County Aviation Authority</b>                   | Hillsborough |                      | X 11                   |                              |
| Hillsborough County   | Independent  |                      |                        |                              |
| <b>Hillsborough County Hospital Authority</b>                   | Hillsborough |                      | X 11                   |                              |
| Hillsborough County   | Dependent    |                      |                        |                              |
| <b>Hillsborough County Industrial Development Authority</b>     | Hillsborough |                      |                        |                              |
| Hillsborough County   | Dependent    | X                    | X                      |                              |
| <b>Hillsborough Soil and Water Conservation District</b>        | Hillsborough |                      | X 11                   |                              |
| Hillsborough County   | Independent  |                      |                        |                              |
| <b>Hillsborough Transit Authority</b>                           | Hillsborough |                      | X 11                   |                              |
| Hillsborough County   | Independent  |                      |                        |                              |
| <b>Hilltop Point Community Development District</b>             | Pasco        |                      |                        |                              |
| City of Dade City   | Independent  | X                    |                        |                              |
| <b>Hobe-Saint Lucie Conservancy District</b>                    | Martin       |                      |                        |                              |
| Martin County   | Independent  |                      | X                      |                              |
| <b>Holiday Park, Park and Recreation District</b>               | Sarasota     |                      |                        | Elected, Fee Basis,Part-time |
| Sarasota County   | Independent  |                      | X X                    |                              |
| <b>Holley-Navarre Fire Protection District</b>                  | Santa Rosa   |                      | F-DB 11                |                              |
| Santa Rosa County   | Independent  |                      |                        |                              |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Holly Hill Road East Community Development District</b> | Polk        |     |    |     | 11      |                        |
| City of Davenport  | Independent |     |    |     | X       |                        |
| <b>Hollywood Beach Community Development District I</b>    | Broward     |     |    |     | 11      |                        |
| City of Hollywood  | Independent |     |    |     | X       |                        |
| <b>Hollywood Community Redevelopment Agency</b>            | Broward     |     |    |     | 11      |                        |
| City of Hollywood  | Dependent   |     |    |     | X       |                        |
| <b>Hollywood Housing Authority</b>                         | Broward     |     |    |     | 11      | Elected                |
| City of Hollywood  | Dependent   |     |    | X   |         |                        |
| <b>Holmes County Development Commission</b>                | Holmes      |     |    | X   | 11      |                        |
| Holmes County  | Dependent   |     |    |     |         |                        |
| <b>Holmes County Housing Authority</b>                     | Holmes      |     |    | X   | 11      |                        |
| Holmes County  | Independent |     |    |     |         |                        |
| <b>Holmes Creek Soil and Water Conservation District</b>   | Holmes      |     |    |     |         |                        |
| Holmes County  | Independent |     |    |     | X       |                        |
| <b>Holt Fire District</b>                                  | Okaloosa    |     |    |     | 11      |                        |
| Okaloosa County  | Independent |     |    |     | X       |                        |
| <b>Homestead 50 Community Development District</b>         | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     | X       |                        |
| <b>Homestead Community Redevelopment Agency</b>            | Miami-Dade  |     |    |     | 11      |                        |
| City of Homestead  | Dependent   |     |    |     | X       |                        |
| <b>Homosassa Special Water District</b>                    | Citrus      |     |    | X   | 11      |                        |
| Citrus County  | Independent |     |    |     |         |                        |
| <b>Housing Authority of Bartow</b>                         | Polk        |     |    |     | 11      | Part-time              |
| City of Bartow   | Dependent   |     |    | X   |         |                        |

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| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions                |
|--|-------------|-----|----|-----|---------|---------------------------------------|
| Local Governing Authority                                | Status      | EEs | DC | SS  | No Plan | Comments                              |
| <b>Housing Authority of Brevard County</b>               | Brevard     |     |    |     | 11      |                                       |
| Brevard County   | Independent |     | X  |     |         |                                       |
| <b>Housing Authority of Springfield</b>                  | Bay         |     |    | X   | 11      | None                                  |
| City of Springfield                                      | Dependent   |     | X  | X   |         |                                       |
| <b>Housing Authority of Tarpon Springs</b>               | Pinellas    |     |    |     | 11      | None                                  |
| City of Tarpon Springs                                   | Dependent   |     | X  | X   |         |                                       |
| <b>Housing Authority of The City of Arcadia</b>          | Desoto      |     |    |     | 11      | None                                  |
| City of Arcadia  | Dependent   |     | X  | X   |         |                                       |
| <b>Housing Authority of The City of Belle Glade</b>      | Palm Beach  |     | X  |     |         | None                                  |
| City of Belle Glade                                      | Dependent   |     |    | X   |         |                                       |
| <b>Housing Authority of The City of Bradenton</b>        | Manatee     |     |    |     | 11      | None                                  |
| City of Bradenton  | Dependent   |     |    | X   | X       |                                       |
| <b>Housing Authority of The City of Cocoa</b>            | Brevard     |     |    |     | 11      | Elected,Emergency,Fee Basis,Part-time |
| City of Cocoa  | Dependent   |     | X  | X   |         |                                       |
| <b>Housing Authority of The City of Eustis</b>           | Lake        |     |    | X   | 11      |                                       |
| City of Eustis   | Dependent   |     |    |     |         |                                       |
| <b>Housing Authority of The City of Fernandina Beach</b> | Nassau      |     |    |     | 11      | None                                  |
| City of Fernandina Beach                                 | Dependent   |     |    | X   |         |                                       |
| <b>Housing Authority of The City of Fort Pierce</b>      | St. Lucie   |     |    |     | 11      | None                                  |
| City of Fort Pierce                                      | Dependent   |     | X  | X   |         |                                       |
| <b>Housing Authority of The City of Homestead</b>        | Miami-Dade  |     |    |     | 11      | None                                  |
| City of Homestead  | Dependent   |     |    | X   | X       |                                       |
| <b>Housing Authority of The City of Lakeland</b>         | Polk        |     |    |     | 11      | None                                  |
| City of Lakeland   | Dependent   |     |    | X   |         |                                       |

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| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Housing Authority of The City of Mulberry</b>         | Polk         |     | X  |     |         | None                   |
| City of Mulberry   | Dependent    |     |    | X   | X       |                        |
| <b>Housing Authority of The City of New Smyrna Beach</b> | Volusia      |     |    | X   | 11      | None                   |
| City of New Smyrna Beach                                 | Dependent    |     |    | X   |         |                        |
| <b>Housing Authority of The City of Orlando</b>          | Orange       |     |    |     |         |                        |
| City of Orlando  | Dependent    | X   |    |     | X       |                        |
| <b>Housing Authority of The City of Pompano Beach</b>    | Broward      |     |    |     | 11      | None                   |
| City of Pompano Beach                                    | Dependent    |     |    | X   |         |                        |
| <b>Housing Authority of the City of Stuart, Florida</b>  | Martin       |     |    |     | 11      |                        |
| City of Stuart   | Dependent    |     | x  |     |         |                        |
| <b>Housing Authority of The City of Tampa</b>            | Hillsborough |     |    |     | 11      | Fee Basis, Part-time   |
| City of Tampa  | Dependent    |     | X  | X   |         |                        |
| <b>Housing Authority of The City of Titusville</b>       | Brevard      |     |    |     | 11      |                        |
| City of Titusville                                       | Dependent    |     | X  |     |         |                        |
| <b>Housing Finance Authority of Clay County</b>          | Clay         |     |    | X   | 11      |                        |
| Clay County  | Dependent    |     |    |     |         |                        |
| <b>Housing Finance Authority of Hillsborough County</b>  | Hillsborough |     |    |     |         |                        |
| Hillsborough County                                      | Dependent    | X   |    |     | X       |                        |
| <b>Housing Finance Authority of Lee County, Florida</b>  | Lee          |     |    |     |         |                        |
| Lee County   | Dependent    | X   |    |     | X       |                        |
| <b>Housing Finance Authority of Manatee County</b>       | Manatee      |     |    |     |         |                        |
| Manatee County   | Dependent    | X   |    |     | X       |                        |
| <b>Housing Finance Authority of Palm Beach County</b>    | Palm Beach   |     |    | X   | 11      |                        |
| Palm Beach County  | Dependent    |     |    |     |         |                        |

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| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Housing Finance Authority of Pinellas County</b>        | Pinellas     |     |    | X   | 11      |                        |
| Pinellas County  | Dependent    |     |    |     |         |                        |
| <b>Housing Finance Authority of Polk County</b>            | Polk         |     |    |     |         |                        |
| Polk County  | Dependent    | X   |    |     | X       |                        |
| <b>Housing Finance Authority of St. Johns County</b>       | St. Johns    |     |    | X   | 11      |                        |
| St. Johns County   | Dependent    |     |    |     |         |                        |
| <b>Housing Finance Authority of Volusia County</b>         | Volusia      |     |    | X   | 11      |                        |
| Volusia County   | Dependent    |     |    |     |         |                        |
| <b>Howard Creek Fire Control District</b>                  | Gulf         |     |    | X   | 11      |                        |
| Gulf County  | Dependent    |     |    |     |         |                        |
| <b>Hunt Club Grove Community Development District</b>      | Polk         |     |    |     |         |                        |
| City of Lake Wales   | Independent  |     |    |     | X       |                        |
| <b>Hunter's Lake Special Dependent Tax District</b>        | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     |         |                        |
| <b>Hunter's Ridge Community Development District No. 1</b> | Flagler      |     |    |     | 11      |                        |
| Flagler County   | Independent  |     |    |     | x       |                        |
| <b>Hyde Park Community Development District 1</b>          | Collier      |     |    |     |         |                        |
| Collier County   | Independent  | X   |    |     | X       |                        |
| <b>Hypoluxo / Haverhill Community Development District</b> | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County  | Independent  |     |    |     | X       |                        |
| <b>Immokalee Fire Control District</b>                     | Collier      |     |    | X   | 11      |                        |
| Collier County   | Independent  |     |    |     |         |                        |
| <b>Immokalee Water and Sewer District</b>                  | Collier      |     |    |     | 11      |                        |
| Collier County   | Independent  |     |    |     |         |                        |

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| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Independence Community Development District</b>                  | Okaloosa     |     |    |     |         |                        |
| Okaloosa County   | Independent  |     |    |     | X       |                        |
| <b>Indian Creek Common Facilities District</b>                      | Osceola      |     |    |     | 11      |                        |
| Osceola County  | Dependent    |     |    |     | X       |                        |
| <b>Indian Hills-Hickory Ridge II Special Dependent Tax District</b> | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County   | Dependent    |     |    |     |         |                        |
| <b>Indian Point Common Facilities District</b>                      | Osceola      |     |    |     | 11      |                        |
| Osceola County  | Dependent    |     |    |     | X       |                        |
| <b>Indian Ridge Villas Common Facilities District</b>               | Osceola      |     |    |     | 11      |                        |
| Osceola County  | Dependent    |     |    |     | X       |                        |
| <b>Indian River County Emergency Services District</b>              | Indian River |     |    | X   | 11      |                        |
| Indian River County   | Dependent    |     |    |     |         |                        |
| <b>Indian River County Hospital District</b>                        | Indian River |     |    |     |         | None                   |
| Indian River County   | Independent  |     | X  | X   | X       |                        |
| <b>Indian River County Housing Authority</b>                        | Indian River |     |    | X   | 11      |                        |
| Indian River County   | Independent  |     |    |     |         |                        |
| <b>Indian River Farms Water Control District</b>                    | Indian River |     |    | X   | 11      |                        |
| Indian River County   | Independent  |     |    |     |         |                        |
| <b>Indian River Mosquito Control District</b>                       | Indian River |     |    | X   |         |                        |
| Indian River County   | Independent  |     |    | X   |         |                        |
| <b>Indian River Soil and Water Conservation District</b>            | Indian River |     |    | X   | 11      |                        |
| Indian River County   | Independent  |     |    |     |         |                        |
| <b>Indian Trace Development District</b>                            | Broward      |     |    |     |         |                        |
| City of Weston  | Dependent    | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                                       | No  | DB | FRS | Other   | SS Coverage Exclusions   |
|--|---|-----|----|-----|---------|--------------------------|
| Local Governing Authority  | Status  | EEs | DC | SS  | No Plan | Comments                 |
| <b>Indian Trail Improvement District</b>                           | Palm Beach  |     |    | X   |         |                          |
| Palm Beach County  | Independent                                       |     |    | X   |         |                          |
| <b>Indigo Community Development District</b>                       | Volusia   |     |    |     | 11      | Elected                  |
| City of Daytona Beach  | Independent                                       |     |    | X   | X       |                          |
| <b>Indigo East Community Development District</b>                  | Marion  |     |    |     | 11      |                          |
| Marion County  | Independent                                       |     |    |     | X       |                          |
| <b>Industrial Development Authority of Calhoun County</b>          | Calhoun   |     |    | X   | 11      |                          |
| Calhoun County   | Dependent   |     |    |     |         |                          |
| <b>Interlaken Community Development District</b>                   | Miami-Dade  |     |    |     | 11      |                          |
| Miami-Dade County  | Independent                                       |     |    |     | x       |                          |
| <b>International Drive Community Redevelopment Agency</b>          | Orange  |     |    |     |         |                          |
| Orange County  | Dependent   | X   |    |     | X       |                          |
| <b>International Drive Master Transit and Improvement District</b> | Orange  |     |    |     |         |                          |
| Orange County  | Independent                                       |     |    | X   | X       |                          |
| <b>Iona-McGregor Fire Protection and Rescue Service District</b>   | Lee   |     |    | X   | 11      |                          |
| Lee County   | Independent                                       |     |    |     |         |                          |
| <b>IRL Council</b>   | Brevard, Indian River, Martin, St. Lucie, Volusia |     |    | X   | 11      |                          |
| Multiple   | Independent                                       |     |    | X   |         | Covers general employees |
| <b>Island Lake Estates Community Development District</b>          | Charlotte   |     |    |     |         |                          |
| Charlotte County   | Independent                                       | X   |    |     |         |                          |
| <b>Islands at Doral (NE) Community Development District</b>        | Miami-Dade  |     |    | X   | 11      |                          |
| City of Doral  | Independent                                       |     |    |     |         |                          |
| <b>Islands at Doral (SW) Community Development District</b>        | Miami-Dade  |     |    |     | 11      |                          |
| City of Doral  | Independent                                       |     |    |     | X       |                          |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Islands at Doral III Community Development District</b>            | Miami-Dade  |     |    |     | 11      |                        |
| City of Doral   | Independent |     |    |     | X       |                        |
| <b>Islands at Doral Townhomes Community Development District</b>      | Miami-Dade  |     |    |     | 11      |                        |
| City of Doral   | Independent |     |    |     | X       |                        |
| <b>Isle of Palms Special District</b>                                 | Duval       |     |    |     | 11      |                        |
| City of Jacksonville  | Dependent   |     |    |     | X       | No employees           |
| <b>Isles of Bartram Park Community Development District</b>           | St. Johns   |     |    |     | 11      |                        |
| St. Johns County  | Independent |     |    |     | X       |                        |
| <b>Isles of Inverrary Safe Neighborhood Improvement District</b>      | Broward     |     |    |     | 11      |                        |
| City of Lauderhill  | Dependent   |     |    |     |         |                        |
| <b>Istokpoga Marsh Watershed Improvement District</b>                 | Highlands   |     |    | X   | 11      |                        |
| Highlands County  | Dependent   |     |    |     |         |                        |
| <b>J. Ben Harrill Villages of Pasadena Hills Stewardship District</b> | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Dependent   |     |    |     | x       |                        |
| <b>Jackson County Agricultural Center</b>                             | Jackson     |     |    | X   | 11      |                        |
| Jackson County  | Dependent   |     |    |     |         |                        |
| <b>Jackson County Hospital District</b>                               | Jackson     |     |    | X   | 10      |                        |
| Jackson County  | Independent |     | X  | X   |         |                        |
| <b>Jackson Soil and Water Conservation District</b>                   | Jackson     |     |    |     | 11      |                        |
| Jackson County  | Independent |     |    |     | X       |                        |
| <b>Jacksonville Aviation Authority</b>                                | Duval       |     |    | X   | 11      |                        |
| City of Jacksonville  | Dependent   |     |    |     |         |                        |
| <b>Jacksonville Beach Community Redevelopment Agency</b>              | Duval       |     |    |     |         |                        |
| City Jacksonville Beach   | Dependent   |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Jacksonville Health Facilities Authority</b>                           | Duval       |     |    |     | 11      |                        |
| City of Jacksonville  | Dependent   |     |    |     | X       |                        |
| <b>Jacksonville Housing Authority</b>                                     | Duval       |     |    |     | 11      |                        |
| City of Jacksonville  | Independent |     |    |     | X       |                        |
| <b>Jacksonville Housing Finance Authority</b>                             | Duval       |     |    |     | 11      |                        |
| Duval County  | Dependent   |     |    |     | X       |                        |
| <b>Jacksonville Port Authority</b>  | Duval       |     |    |     | 11      |                        |
| City of Jacksonville  | Dependent   |     |    |     |         |                        |
| <b>Jacksonville Public Library</b>  | Duval       |     |    |     | 11      |                        |
| City of Jacksonville  | Dependent   |     |    |     | X       |                        |
| <b>Jacksonville Transportation Authority</b>                              | Duval       |     |    | X   |         |                        |
| City of Jacksonville  | Independent |     |    | X   |         |                        |
| <b>Jefferson Soil and Water Conservation District</b>                     | Jefferson   |     |    |     | 11      |                        |
| Jefferson County  | Independent |     |    |     | X       |                        |
| <b>John A. H. Murphree Law Library</b>                                    | Alachua     |     |    | X   | 11      |                        |
| Alachua County  | Dependent   |     |    |     |         |                        |
| <b>Joint West Melbourne-Brevard County Community Redevelopment Agency</b> | Brevard     |     |    |     | 11      |                        |
| City of West Melbourne  | Dependent   |     |    |     | X       | No employees           |
| <b>Joshua Water Control District</b>                                      | Desoto      |     | X  | X   | 10      |                        |
| Desoto County   | Independent |     | X  | X   |         |                        |
| <b>Journey's End Community Development District</b>                       | Palm Beach  |     |    |     | 11      |                        |
| Palm Beach County   | Independent |     |    |     | X       |                        |
| <b>Julington Creek Plantation Community Development District</b>          | St. Johns   |     |    |     |         |                        |
| St. Johns County  | Independent | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Juniper Cove Community Development District</b>                   | Miami-Dade   |     |    |     |         |                        |
| Miami-Dade County  | Independent  | X   |    |     |         |                        |
| <b>Jupiter Inlet District</b>  | Palm Beach   |     |    |     |         |                        |
| Multiple   | Independent  |     | X  | X   | X       |                        |
| <b>Jupiter Island Beach Protection District</b>                      | Martin       |     |    |     | 11      |                        |
| Town of Jupiter Island   | Dependent    |     |    |     | X       |                        |
| <b>Juvenile Welfare Board of Pinellas County</b>                     | Pinellas     |     |    | X   | 11      |                        |
| Pinellas County  | Independent  |     |    |     |         |                        |
| <b>Kass Circle Community Redevelopment Agency</b>                    | Hernando     |     |    |     | 11      |                        |
| Hernando County  | Dependent    |     |    |     |         |                        |
| <b>K-Bar Ranch Community Development District</b>                    | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     | X       |                        |
| <b>K-Bar Ranch II Community Development District</b>                 | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     | X       |                        |
| <b>K-Bar Ranch III Community Development District</b>                | Hillsborough |     |    |     | 11      |                        |
| City of Tampa  | Independent  |     |    |     |         |                        |
| <b>Kelly Park Community Development District</b>                     | Orange       |     |    |     |         |                        |
| City of Apopka   | Independent  | X   |    |     |         |                        |
| <b>Kendall Breeze Community Development District</b>                 | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Kendall Breeze West Community Development District</b>            | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade   | Independent  |     |    |     | X       |                        |
| <b>Key Largo Fire Rescue and Emergency Medical Services District</b> | Monroe       |     |    |     | 11      |                        |
| Monroe County  | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No DB FRS Other   | SS Coverage Exclusions |      |
|---|--------------|-------------------|------------------------|------|
| Local Governing Authority                                 | Status       | EEs DC SS No Plan | Comments               |      |
| <b>Key Largo Wastewater Treatment District</b>            | Monroe       |                   | 11                     |      |
| Monroe County   | Independent  | X                 |                        |      |
| <b>Key Marco Community Development District</b>           | Collier      |                   | 11                     |      |
| Collier County  | Independent  |                   | X                      |      |
| <b>Key West Housing Authority</b>                         | Monroe       | X                 | 11                     | None |
| City of Key West  | Dependent    |                   | X                      |      |
| <b>Keys Cove Community Development District</b>           | Miami-Dade   |                   | 11                     |      |
| Miami-Dade County   | Independent  |                   | X                      |      |
| <b>Keys Cove II Community Development District</b>        | Miami-Dade   |                   | 11                     |      |
| Miami-Dade County   | Independent  |                   | X                      |      |
| <b>Keys Edge Community Development District</b>           | Miami-Dade   |                   | 11                     |      |
| Miami-Dade County   | Independent  |                   | X                      |      |
| <b>Keystone Airpark Authority</b>                         | Clay         |                   | 11                     |      |
| City of Keystone Heights                                  | Dependent    | X                 |                        |      |
| <b>Keystone Grove Lakes Special Dependent District</b>    | Hillsborough |                   | 11                     |      |
| Hillsborough County                                       | Dependent    |                   | X                      |      |
| <b>Keystone Heights Community Redevelopment Agency</b>    | Clay         |                   | 11                     |      |
| City of Keystone Heights                                  | Dependent    |                   | X                      |      |
| <b>Kingman Gate Community Development District</b>        | Miami-Dade   |                   |                        |      |
| Miami-Dade County   | Independent  |                   |                        |      |
| <b>KingSoutel Crossing Community Redevelopment Agency</b> | Duval        |                   | 11                     |      |
| City of Jacksonville                                      | Dependent    |                   |                        |      |
| <b>Kissimmee Park Community Development District</b>      | Osceola      |                   |                        |      |
| Osceola County  | Independent  | X                 |                        |      |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Knightsbridge Community Development District</b>       | Osceola      |     |    |     |         |                        |
| City of Kissimmee   | Independent  | X   |    |     |         |                        |
| <b>La Collina Community Development District</b>          | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County                                       | Independent  |     |    |     |         |                        |
| <b>Lafayette Soil and Water Conservation District</b>     | Lafayette    |     |    |     | 11      |                        |
| Lafayette County  | Independent  |     |    |     | X       |                        |
| <b>Lago Vista Maintenance District</b>                    | Hillsborough |     |    |     |         |                        |
| Hillsborough County                                       | Dependent    | X   |    |     | X       |                        |
| <b>Laguna Lakes Community Development District</b>        | Lee          |     |    |     | 11      |                        |
| Lee County  | Independent  |     |    |     | X       |                        |
| <b>Lake Apopka Natural Gas District</b>                   | Lake, Orange |     |    | X   | 11      |                        |
| Multi   | Independent  |     |    |     |         |                        |
| <b>Lake Asbury Municipal Service Benefit District</b>     | Clay         |     |    | X   | 11      |                        |
| Clay County   | Dependent    |     |    |     |         |                        |
| <b>Lake Ashton Community Development District</b>         | Polk         |     |    |     | 11      |                        |
| Polk County   | Independent  |     |    |     | X       |                        |
| <b>Lake Ashton II Community Development District</b>      | Polk         |     |    |     |         |                        |
| Polk County   | Independent  |     |    |     | X       |                        |
| <b>Lake Beluthahatchee Community Development District</b> | St. Johns    |     |    |     |         |                        |
| St. Johns County  | Independent  | X   |    |     | X       |                        |
| <b>Lake Bernadette Community Development District</b>     | Pasco        |     |    |     | 11      |                        |
| Pasco County  | Independent  |     |    |     | X       |                        |
| <b>Lake Brant Special Dependent District</b>              | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County                                       | Dependent    |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Lake Butler Community Redevelopment Agency</b>        | Union        |     |    |     |         |                        |
| City of Lake Butler                                      | Dependent    | X   |    |     | X       |                        |
| <b>Lake City Community Redevelopment Agency</b>          | Columbia     |     |    |     |         |                        |
| City of Lake City  | Dependent    | X   |    |     | X       |                        |
| <b>Lake Clarke Shores Community Redevelopment Agency</b> | Palm Beach   |     |    |     |         |                        |
| Town of Lake Clarke Shores                               | Dependent    | X   |    |     | X       | No employees           |
| <b>Lake Conway Water and Navigation Control District</b> | Orange       |     |    |     |         |                        |
| Orange County  | Dependent    | X   |    |     | X       |                        |
| <b>Lake County Water Authority</b>                       | Lake         |     |    | X   |         |                        |
| Lake County  | Independent  |     | X  | X   |         |                        |
| <b>Lake Deer Community Development District</b>          | Polk         |     |    |     | 11      |                        |
| Polk County  | Independent  | X   |    |     |         |                        |
| <b>Lake Emma Community Development District</b>          | Lake         |     |    |     |         |                        |
| City of Groveland  | Independent  |     |    |     | X       |                        |
| <b>Lake Flores Community Development District</b>        | Manatee      |     |    |     |         |                        |
| Manatee County   | Independent  | X   |    |     |         |                        |
| <b>Lake Frances Community Development District</b>       | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Lake Harris Community Development District</b>        | Lake         |     |    |     |         |                        |
| City of Leesburg   | Independent  | X   |    |     |         |                        |
| <b>Lake Heather Special Dependent Tax District</b>       | Hillsborough |     |    |     |         |                        |
| Hillsborough County                                      | Dependent    | X   |    |     | X       |                        |
| <b>Lake Hideaway Community Development District</b>      | Hernando     |     |    |     |         |                        |
| Hernando County  | Independent  | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Lake Lizzie Community Development District</b>                  | Osceola      |     |    |     |         |                        |
| Osceola County   | Independent  | X   |    |     | X       |                        |
| <b>Lake Lucie Community Development District</b>                   | St. Lucie    |     |    |     | 11      |                        |
| St. Lucie County   | Independent  |     |    |     | X       |                        |
| <b>Lake Magdalene Estates West Special Dependent Tax District</b>  | Hillsborough |     |    |     |         |                        |
| Hillsborough County  | Dependent    | X   |    |     | X       |                        |
| <b>Lake Magdalene Special Dependent District</b>                   | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     | X       |                        |
| <b>Lake Mattie Preserve Community Development District</b>         | Polk         |     |    |     |         |                        |
| City of Auburndale   | Independent  | X   |    |     |         |                        |
| <b>Lake Padgett Estates Independent Special District</b>           | Pasco        |     |    |     | 11      |                        |
| Pasco County   | Independent  |     |    |     | X       |                        |
| <b>Lake Powell Residential Golf Community Development District</b> | Bay          |     |    |     | 11      |                        |
| Bay County   | Independent  |     |    |     | X       |                        |
| <b>Lake Region Lakes Management District</b>                       | Polk         |     |    |     |         | Profit-sharing plan    |
| Polk County  | Independent  |     | X  | X   |         |                        |
| <b>Lake Shore Hospital Authority</b>                               | Columbia     |     |    | X   |         |                        |
| Columbia County  | Independent  |     |    | X   |         |                        |
| <b>Lake Soil and Water Conservation District</b>                   | Lake         |     |    | X   | 11      |                        |
| Lake County  | Independent  |     |    |     |         |                        |
| <b>Lake St. Charles Community Development District</b>             | Hillsborough |     |    |     |         |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Lake Strawberry Special Dependent District</b>                  | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     | X       |                        |

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|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Lake Wales Airport Authority</b>                          | Polk        |     |    |     |         |                        |
| City of Lake Wales   | Dependent   | X   |    |     | X       |                        |
| <b>Lake Wales Community Redevelopment Agency</b>             | Polk        |     |    |     |         |                        |
| City of Lake Wales   | Dependent   |     |    | X   |         |                        |
| <b>Lake Wales Housing Authority</b>                          | Polk        |     |    |     | 11      | Part-time              |
| City of Lake Wales   | Dependent   |     |    | X   |         |                        |
| <b>Lake Worth Beach Community Redevelopment Agency</b>       | Palm Beach  |     |    |     | 11      |                        |
| City of Lake Worth   | Dependent   |     |    |     | X       |                        |
| <b>Lake Worth Drainage District</b>                          | Palm Beach  |     |    | X   | 11      |                        |
| Palm Beach County  | Independent |     |    |     |         |                        |
| <b>Lakefront Estates Community Development District</b>      | Glades      |     |    |     |         |                        |
| Glades County  | Independent |     |    |     | X       |                        |
| <b>Lakeland Area Mass Transit District</b>                   | Polk        |     |    | X   | 8       | None                   |
| Polk County  | Independent |     | X  | X   |         |                        |
| <b>Lakeland Community Redevelopment Agency</b>               | Polk        |     | X  |     |         |                        |
| City of Lakeland   | Dependent   |     |    |     |         |                        |
| <b>Lakeland Downtown Development Authority</b>               | Polk        |     |    |     | 2       |                        |
| City of Lakeland   | Independent |     | X  | X   |         |                        |
| <b>Lakes at Bella Lago Community Development District</b>    | Clay        |     |    |     |         |                        |
| Clay County  | Independent |     |    |     | X       |                        |
| <b>Lakes by the Bay South Community Development District</b> | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade Co/Cutler Bay                                     | Independent |     |    |     | X       |                        |
| <b>Lakes of Sarasota Community Development District</b>      | Sarasota    |     |    |     |         |                        |
| Sarasota County  | Independent | X   |    |     | X       |                        |

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|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Lakes of Sarasota Community Development District 2</b> | Sarasota    |     |    |     |         |                        |
| Sarasota County   | Independent | X   |    |     |         |                        |
| <b>Lakeshore Ranch Community Development District</b>     | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Independent |     |    |     | X       |                        |
| <b>Lakeside Community Development District</b>            | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Independent |     |    |     | X       |                        |
| <b>Lakeside Landings Community Development District</b>   | Polk        |     |    |     | 11      |                        |
| City of Winter Haven                                      | Independent |     |    |     |         |                        |
| <b>Lakeside Plantation Community Development District</b> | Sarasota    |     |    |     |         |                        |
| City of North Port  | Independent | X   |    |     | X       |                        |
| <b>Lakeside Preserve Community Development District</b>   | Polk        |     |    |     | 11      |                        |
| City of Lakeland  | Independent |     |    |     |         |                        |
| <b>Lakewood Park Community Development District</b>       | Volusia     |     |    |     |         |                        |
| City of DeLand  | Independent | X   |    |     | X       |                        |
| <b>Lakewood Ranch Community Development District 1</b>    | Manatee     |     |    |     | 11      |                        |
| Manatee County  | Independent |     |    |     | X       |                        |
| <b>Lakewood Ranch Community Development District 2</b>    | Manatee     |     |    |     | 11      |                        |
| Manatee County  | Independent |     |    |     | X       |                        |
| <b>Lakewood Ranch Community Development District 4</b>    | Manatee     |     |    |     | 11      |                        |
| Manatee County  | Independent |     |    |     | X       |                        |
| <b>Lakewood Ranch Community Development District 5</b>    | Manatee     |     |    |     | 11      |                        |
| Manatee County  | Independent |     |    |     | X       |                        |
| <b>Lakewood Ranch Community Development District 6</b>    | Manatee     |     |    |     |         |                        |
| Manatee County  | Independent |     |    | X   | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)       | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status            | EEs | DC | SS  | No Plan | Comments               |
| <b>Lakewood Ranch Stewardship District</b>              | Manatee, Sarasota |     |    |     | 11      |                        |
| Multi   | Independent       |     |    |     | X       |                        |
| <b>Landings at Miami Community Development District</b> | Miami-Dade        |     |    |     | 11      |                        |
| Miami-Dade County                                       | Independent       |     |    |     |         |                        |
| <b>Landings Community Development District</b>          | Flagler           |     |    |     |         |                        |
| City of Palm Coast                                      | Independent       | X   |    |     |         |                        |
| <b>Landmark at Doral Community Development District</b> | Miami-Dade        |     |    |     | 11      |                        |
| City of Doral   | Independent       |     |    |     | X       |                        |
| <b>Langley South Community Development District</b>     | Lake              |     |    |     |         |                        |
| City of Mascotte  | Independent       |     |    |     | X       |                        |
| <b>Largo Community Redevelopment Agency</b>             | Pinellas          |     |    |     |         |                        |
| City of Largo   | Dependent         |     | X  | X   | X       |                        |
| <b>Lauderdale Isles Water Management District</b>       | Broward           |     |    |     |         |                        |
| City of Fort Lauderdale                                 | Dependent         | X   |    |     | X       |                        |
| <b>Lauderdale Lakes Community Redevelopment Agency</b>  | Broward           |     |    |     | 11      |                        |
| City of Lauderdale Lakes                                | Dependent         |     |    |     | X       |                        |
| <b>Lauderhill Housing Authority</b>                     | Broward           |     |    |     | 11      |                        |
| City of Lauderhill                                      | Dependent         |     |    |     |         |                        |
| <b>Laurel Road Community Development District</b>       | Sarasota          |     |    |     |         |                        |
| City of Venice  | Independent       |     |    |     |         |                        |
| <b>Lawson Dunes Community Development District</b>      | Polk              |     |    |     |         |                        |
| City of Haines City                                     | Independent       | X   |    |     |         |                        |
| <b>Lealman Special Fire Control District</b>            | Pinellas          |     |    | X   | 11      |                        |
| Pinellas County   | Independent       |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                       | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                             | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Leomas Landing Community Development District</b>  | Polk        |     |    |     | 11      |                        |
| City of Lake Wales                                    | Independent | X   |    |     |         |                        |
| <b>Leon County Educational Facilities Authority</b>   | Leon        |     |    |     |         |                        |
| Leon County   | Dependent   | X   |    |     | X       |                        |
| <b>Leon County Housing Finance Authority</b>          | Leon        |     |    | X   | 11      |                        |
| Leon County   | Dependent   |     |    |     |         |                        |
| <b>Leon County Research and Development Authority</b> | Leon        |     |    | X   | 11      |                        |
| Leon County   | Dependent   |     |    |     |         |                        |
| <b>Leon Soil and Water Conservation District</b>      | Leon        |     |    |     | 11      |                        |
| Leon County   | Independent |     |    |     | X       |                        |
| <b>Levy Soil and Water Conservation District</b>      | Levy        |     |    |     |         |                        |
| Levy County   | Independent |     |    |     | X       |                        |
| <b>Lexington Community Development District</b>       | Manatee     |     |    |     |         |                        |
| Manatee County  | Independent |     |    | X   | X       |                        |
| <b>Lexington Oaks Community Development District</b>  | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Independent |     |    |     | X       |                        |
| <b>Liberty Cove Community Development District</b>    | Nassau      |     |    |     |         |                        |
| Nassau County   | Independent | X   |    |     | X       |                        |
| <b>Liberty Fire District</b>                          | Walton      |     |    |     | 11      |                        |
| Walton County   | Independent |     |    |     | X       |                        |
| <b>Lincoln Road Business Improvement District</b>     | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami Beach                                   | Independent |     |    |     |         |                        |
| <b>Live Oak Housing Authority</b>                     | Suwannee    |     |    | X   | 11      |                        |
| City of Live Oak                                      | Dependent   |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)       | No DB FRS Other   | SS Coverage Exclusions |
|---|-------------------|-------------------|------------------------|
| Local Governing Authority                               | Status            | EEs DC SS No Plan | Comments               |
| <b>Live Oak Lake Community Development District</b>     | Osceola           |                   |                        |
| Osceola County  | Independent       | X                 | X<br>No employees      |
| <b>Live Oak No. 1 Community Development District</b>    | Hillsborough      |                   | 11                     |
| Hillsborough County                                     | Independent       |                   | X                      |
| <b>Live Oak No. 2 Community Development District</b>    | Hillsborough      |                   | 11                     |
| Hillsborough County                                     | Independent       |                   | X                      |
| <b>Live Oak-Suwannee County Recreation Board</b>        | Suwannee          |                   | 11                     |
| Suwannee Co. / Live Oak                                 | Dependent         |                   | X                      |
| <b>Logan Gate Village Special Dependent District</b>    | Hillsborough      |                   | X 11                   |
| Hillsborough County                                     | Dependent         |                   |                        |
| <b>Long Lake Ranch Community Development District</b>   | Pasco             |                   |                        |
| Pasco County  | Independent       | X                 | X                      |
| <b>Long Lake Reserve Community Development District</b> | Pasco             |                   | 11                     |
| Pasco County  | Independent       |                   |                        |
| <b>Longboat Key Bayside District</b>                    | Manatee, Sarasota |                   | 11                     |
| Town of Longboat Key                                    | Dependent         | X                 |                        |
| <b>Longboat Key Gulfside District</b>                   | Manatee, Sarasota |                   | 11                     |
| Town of Longboat Key                                    | Dependent         | X                 |                        |
| <b>Longleaf Community Development District</b>          | Pasco             |                   | 11                     |
| Pasco County  | Independent       |                   | X                      |
| <b>Longleaf Pine Community Development District</b>     | St. Johns         |                   |                        |
| St. Johns County  | Independent       | X                 |                        |
| <b>Los Cayos Community Development District</b>         | Miami-Dade        |                   | 11                     |
| City of Homestead                                       | Independent       |                   |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)        | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status             | EEs | DC | SS  | No Plan | Comments               |
| <b>Lower Florida Keys Hospital District</b>                      | Monroe             |     |    |     | 11      | None                   |
| Monroe County  | Independent        |     |    | X   | X       |                        |
| <b>Lowery Hills Community Development District</b>               | Polk               |     |    |     |         |                        |
| City of Lake Alfred  | Independent        |     |    |     | X       |                        |
| <b>Loxahatchee Groves Water Control District</b>                 | Palm Beach         |     |    | X   | 11      |                        |
| Town of Loxahatchee Groves                                       | Dependent          |     |    |     |         |                        |
| <b>Loxahatchee River Environmental Control District</b>          | Martin, Palm Beach |     |    |     | 11      | Fee Basis              |
| Multi  | Independent        |     | X  | X   |         |                        |
| <b>LP Community Development District</b>                         | Indian River       |     |    |     |         |                        |
| Indian River County  | Independent        |     |    |     | X       |                        |
| <b>LT Ranch Community Development District</b>                   | Sarasota           |     |    |     | 11      |                        |
| Sarasota County  | Independent        |     |    |     |         |                        |
| <b>LTC Ranch West Residential Community Development District</b> | St. Lucie          |     |    |     |         |                        |
| City of Port St. Lucie   | Independent        | X   |    |     | X       |                        |
| <b>Lucaya Community Development District</b>                     | Lee                |     |    |     | 11      |                        |
| Lee County   | Independent        |     |    |     | X       |                        |
| <b>Lucerne Park Community Development District</b>               | Polk               |     |    |     | 11      |                        |
| City of Winter Haven   | Independent        |     |    |     |         |                        |
| <b>Lynn Haven Community Redevelopment Agency</b>                 | Bay                |     |    |     | 11      |                        |
| City of Lynn Haven   | Dependent          |     |    |     |         |                        |
| <b>Lynwood Community Development District</b>                    | Hillsborough       |     |    |     |         |                        |
| Hillsborough County  | Independent        | X   |    |     | X       |                        |
| <b>Macclenny Housing Authority</b>                               | Baker              |     |    | X   | 11      |                        |
| City of Macclenny  | Dependent          |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Manatee County Housing Authority</b>                                 | Manatee      |     |    | X   |         |                        |
| Manatee County  | Independent  |     |    | X   |         |                        |
| <b>Manatee County Mosquito Control District</b>                         | Manatee      |     |    | X   |         |                        |
| Manatee County  | Independent  |     |    | X   |         |                        |
| <b>Manatee County Port Authority</b>                                    | Manatee      |     |    | X   | 11      |                        |
| Manatee County  | Dependent    |     |    |     |         |                        |
| <b>Manatee River Soil and Water Conservation District</b>               | Manatee      |     |    |     | 11      |                        |
| Manatee County  | Independent  |     |    |     | X       |                        |
| <b>Mandarin Grove Community Development District</b>                    | Manatee      |     |    |     |         |                        |
| Manatee County  | Independent  | X   |    |     | X       |                        |
| <b>Mangrove Point and Mangrove Manor Community Development District</b> | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  | X   |    |     |         |                        |
| <b>Manors of Inverrary Safe Neighborhood Improvement District</b>       | Broward      |     |    |     | 11      |                        |
| City of Lauderhill  | Dependent    |     |    |     |         |                        |
| <b>Maple Ridge Community Development District</b>                       | Broward      |     |    |     | 11      |                        |
| City of Hollywood   | Independent  |     |    |     | X       |                        |
| <b>Margate Community Redevelopment Agency</b>                           | Broward      |     |    |     | 11      |                        |
| City of Margate   | Dependent    |     |    |     | X       |                        |
| <b>Marianna Health and Rehabilitation Center</b>                        | Jackson      |     |    |     | 11      |                        |
| City of Marianna  | Dependent    |     | X  |     |         |                        |
| <b>Marianna Housing Authority</b>                                       | Jackson      |     |    |     | 11      | None                   |
| City of Marianna  | Dependent    |     |    | X   | X       |                        |
| <b>Marianna Municipal Airport Development Authority</b>                 | Jackson      |     |    |     | 11      |                        |
| City of Marianna  | Dependent    |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                       | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                             | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Marion County Community Redevelopment Agency</b>   | Marion      |     |    |     | 11      |                        |
| Marion County   | Dependent   |     |    |     |         |                        |
| <b>Marion County Hospital District</b>                | Marion      |     |    |     | 11      | None                   |
| Marion County   | Dependent   |     |    | X   | X       |                        |
| <b>Marion County Housing Finance Authority</b>        | Marion      |     |    |     | 11      |                        |
| Marion County   | Dependent   |     |    |     | X       |                        |
| <b>Marion County Industrial Development Authority</b> | Marion      |     |    |     |         |                        |
| Marion County   | Dependent   | X   |    |     | X       |                        |
| <b>Marion County Utility Authority</b>                | Marion      |     |    |     |         |                        |
| Marion County   | Dependent   | X   |    |     | X       |                        |
| <b>Marion Soil and Water Conservation District</b>    | Marion      |     |    |     |         |                        |
| Marion County   | Independent | X   |    |     | X       |                        |
| <b>Marsh Harbour Community Development District</b>   | Palm Beach  |     |    |     | 11      |                        |
| City of Riviera Beach                                 | Independent |     |    |     | X       |                        |
| <b>Marshall Creek Community Development District</b>  | St. Johns   |     |    |     | 11      |                        |
| St. Johns County                                      | Independent |     |    |     | X       |                        |
| <b>Martin County Community Redevelopment Agency</b>   | Martin      |     |    |     | 11      |                        |
| Martin County   | Dependent   |     |    |     | X       |                        |
| <b>Martin County Health Facilities Authority</b>      | Martin      |     |    |     |         |                        |
| Martin County   | Dependent   | X   |    |     | X       |                        |
| <b>Martin County Industrial Development Authority</b> | Martin      |     |    | X   | 11      |                        |
| Martin County   | Dependent   |     |    |     |         |                        |
| <b>Matlacha / Pine Island Fire Control District</b>   | Lee         |     |    | X   | 11      | None                   |
| Lee County  | Independent |     |    | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Mayfair Community Development District (Brevard County)</b>   | Brevard     |     |    |     | 11      |                        |
| City of Melbourne  | Independent |     |    |     | X       |                        |
| <b>McJunkin at Parkland Community Development District</b>       | Broward     |     |    |     | 11      |                        |
| City of Parkland   | Independent |     |    |     |         |                        |
| <b>Meadow Pines Community Development District</b>               | Broward     |     |    |     | 11      |                        |
| City of Pembroke Pines   | Independent |     |    |     | X       |                        |
| <b>Meadow Pointe Community Development District</b>              | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Meadow Pointe II Community Development District</b>           | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Meadow Pointe III Community Development District</b>          | Pasco       |     |    |     |         |                        |
| Pasco County   | Independent | X   |    |     | X       |                        |
| <b>Meadow Pointe IV Community Development District</b>           | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Meadow Pointe V Community Development District</b>            | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Meadow View at Twin Creeks Community Development District</b> | St. Johns   |     |    |     | 11      | Elected                |
| St. Johns County   | Independent |     |    | X   | X       |                        |
| <b>Mediterra Community Development District</b>                  | Collier     |     |    |     | 11      |                        |
| Collier County   | Independent |     |    |     | X       |                        |
| <b>Mediterranea Community Development District</b>               | Palm Beach  |     |    |     | 11      |                        |
| City of Riviera Beach  | Independent |     |    |     | X       |                        |
| <b>Melbourne Airport Authority</b>                               | Brevard     |     |    | X   | 11      |                        |
| City of Melbourne  | Dependent   |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                      | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                            | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Melbourne Community Redevelopment Agency</b>      | Brevard     |     |    | X   | 11      |                        |
| City of Melbourne                                    | Dependent   |     |    |     |         |                        |
| <b>Melbourne Housing Authority</b>                   | Brevard     |     |    | X   | 11      |                        |
| City of Melbourne                                    | Dependent   |     |    |     |         |                        |
| <b>Melbourne-Tillman Water Control District</b>      | Brevard     |     |    | X   | 11      |                        |
| Brevard County                                       | Dependent   |     |    |     |         |                        |
| <b>Merrick Square Community Development District</b> | Broward     |     |    |     |         |                        |
| City of Pembroke Pines                               | Independent | X   |    |     |         |                        |
| <b>Merritt Island Public Library District</b>        | Brevard     |     |    | X   |         |                        |
| Brevard County                                       | Independent |     |    |     |         |                        |
| <b>Merritt Island Redevelopment Agency</b>           | Brevard     |     |    | X   | 11      |                        |
| Brevard County                                       | Dependent   |     |    |     |         |                        |
| <b>Metropica Community Development District</b>      | Broward     |     |    |     | 11      |                        |
| City of Sunrise                                      | Independent |     |    |     |         |                        |
| <b>Miami Beach Health Facilities Authority</b>       | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami Beach                                  | Dependent   |     |    |     | X       |                        |
| <b>Miami Beach Housing Authority</b>                 | Miami-Dade  |     |    | X   | 11      |                        |
| City of Miami Beach                                  | Independent |     |    |     |         |                        |
| <b>Miami Beach Redevelopment Agency</b>              | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami Beach                                  | Dependent   |     |    |     |         |                        |
| <b>Miami Beach Visitor and Convention Authority</b>  | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami Beach                                  | Dependent   |     |    |     | X       |                        |
| <b>Miami Gardens Community Redevelopment Agency</b>  | Miami-Dade  |     |    |     |         |                        |
| City of Miami Gardens                                | Dependent   | X   |    |     |         |                        |

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| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Miami World Center Community Development District</b>  | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County   | Independent |     |    |     |         |                        |
| <b>Miami-Dade County Educational Facilities Authority</b> | Miami-Dade  |     |    | X   | 11      |                        |
| Miami-Dade County   | Dependent   |     |    |     |         |                        |
| <b>Miami-Dade County Health Facilities Authority</b>      | Miami-Dade  |     |    | X   | 11      |                        |
| Miami-Dade County   | Dependent   |     |    |     |         |                        |
| <b>Miami-Dade County Housing Finance Authority</b>        | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County   | Dependent   |     |    |     | X       |                        |
| <b>Miami-Dade County Industrial Development Authority</b> | Miami-Dade  |     |    | X   |         |                        |
| Miami-Dade County   | Dependent   |     |    | X   |         |                        |
| <b>Miami-Dade County Library District</b>                 | Miami-Dade  |     |    | X   | 11      |                        |
| Miami-Dade County   | Dependent   |     |    |     |         |                        |
| <b>Miami-Dade Expressway Authority</b>                    | Miami-Dade  |     |    | X   |         |                        |
| Miami-Dade County   | Independent |     |    |     |         |                        |
| <b>Miami-Dade Fire and Rescue Service District</b>        | Miami-Dade  |     |    | X   | 11      |                        |
| Miami-Dade County   | Dependent   |     |    |     |         |                        |
| <b>Mid-Bay Bridge Authority</b>                           | Okaloosa    |     |    | X   | 11      |                        |
| Okaloosa County   | Dependent   |     |    |     |         |                        |
| <b>Middle Village Community Development District</b>      | Clay        |     |    |     | 11      | Elected                |
| Clay County   | Independent |     |    | X   | X       |                        |
| <b>Middleton Community Development District A</b>         | Sumter      |     |    |     |         |                        |
| City of Wildwood  | Independent | X   |    |     |         |                        |
| <b>Middleton Downtown Community Development District</b>  | Sumter      |     |    |     |         |                        |
| City of Wildwood  | Independent | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                      | County(ies)  | No  | DB | FRS  | Other   | SS Coverage Exclusions         |
|--|--------------|-----|----|------|---------|--------------------------------|
| Local Governing Authority                            | Status       | EEs | DC | SS   | No Plan | Comments                       |
| <b>Midtown Community Redevelopment Agency</b>        | Miami-Dade   |     |    |      | 11      |                                |
| City of Miami  | Dependent    |     |    |      | X       |                                |
| <b>Midtown Improvement District</b>                  | Orange       |     |    |      |         |                                |
| City of Orlando                                      | Independent  | X   |    |      | X       |                                |
| <b>Midtown Miami Community Development District</b>  | Miami-Dade   |     |    |      | 11      |                                |
| Miami-Dade County                                    | Independent  |     |    |      | X       |                                |
| <b>Midway Fire District</b>                          | Santa Rosa   |     |    | F-DB | 11      |                                |
| Santa Rosa County                                    | Independent  |     |    |      |         |                                |
| <b>Millers Creek Special District</b>                | Duval        |     |    |      | 11      |                                |
| City of Jacksonville                                 | Dependent    |     |    |      | X       | The District has no employees. |
| <b>Milton Community Redevelopment Agency</b>         | Santa Rosa   |     |    |      |         |                                |
| City of Milton                                       | Dependent    | X   |    |      | X       |                                |
| <b>Milton Housing Authority</b>                      | Santa Rosa   |     |    |      | 11      |                                |
| City of Milton                                       | Dependent    |     |    |      | X       |                                |
| <b>Mira Lago West Community Development District</b> | Hillsborough |     |    |      |         |                                |
| Hillsborough County                                  | Independent  | X   |    |      | X       |                                |
| <b>Mirabella Community Development District</b>      | Hillsborough |     |    |      | 11      |                                |
| Hillsborough County                                  | Independent  |     |    |      | X       |                                |
| <b>Mirada Community Development District (Lee)</b>   | Lee          |     |    |      | 11      |                                |
| Lee County   | Independent  |     |    |      | X       |                                |
| <b>Mirada Community Development District (Pasco)</b> | Pasco        |     |    |      | 11      |                                |
| Pasco County   | Independent  |     |    |      |         |                                |
| <b>Mirada II Community Development District</b>      | Pasco        |     |    |      | 11      |                                |
| Pasco county   | Independent  |     |    |      |         |                                |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Miromar Lakes Community Development District</b>       | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Mitchell Ranch Community Development District</b>      | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Independent |     |    |     |         |                        |
| <b>Monroe County Comprehensive Plan Land Authority</b>    | Monroe      |     |    | X   |         |                        |
| Monroe County   | Dependent   |     |    | X   |         |                        |
| <b>Monroe County Housing Authority</b>                    | Monroe      |     |    |     | 11      |                        |
| Monroe County   | Independent |     | X  |     |         |                        |
| <b>Monroe County Industrial Development Authority</b>     | Monroe      |     |    |     | 11      |                        |
| Monroe County   | Dependent   |     |    |     | X       |                        |
| <b>Montecito Community Development District</b>           | Brevard     |     |    |     | 11      |                        |
| City of Satellite Beach                                   | Independent |     |    |     | X       |                        |
| <b>Monterey / Congress Community Development District</b> | Palm Beach  |     |    |     | 11      |                        |
| City of Boynton Beach                                     | Independent |     |    |     |         |                        |
| <b>Monterra Community Development District</b>            | Broward     |     |    |     | 11      |                        |
| City of Cooper City                                       | Independent |     |    |     | X       |                        |
| <b>Moody River Estates Community Development District</b> | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Moore Haven Capital Projects Finance Authority</b>     | Glades      |     |    |     |         |                        |
| City of Moore Haven                                       | Dependent   | X   |    |     | X       |                        |
| <b>Moore Haven Mosquito Control District</b>              | Glades      |     |    | X   |         |                        |
| City of Moore Haven                                       | Independent |     |    |     |         |                        |
| <b>Moorings Bay System Special Taxing District</b>        | Collier     |     |    |     | 11      |                        |
| City of Naples  | Dependent   |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Mount Dora Community Redevelopment Agency</b>            | Lake         |     |    |     | 11      |                        |
| City of Mount Dora  | Dependent    |     |    |     |         |                        |
| <b>Mount Dora Health Facilities Authority</b>               | Lake         |     |    |     | 11      |                        |
| City of Mount Dora  | Dependent    |     |    |     | X       |                        |
| <b>Mt. Plymouth-Sorrento Community Redevelopment Agency</b> | Lake         |     |    |     | 11      |                        |
| Lake County   | Dependent    |     |    |     |         |                        |
| <b>MTERC Community Development District</b>                 | Hillsborough |     |    |     | 11      |                        |
| City of Tampa   | Independent  |     |    |     |         |                        |
| <b>Municipal Service District of Ponte Vedra Beach</b>      | St. Johns    |     |    |     |         |                        |
| St. Johns County  | Independent  |     |    | X   | X       |                        |
| <b>Murdock Village Community Redevelopment Agency</b>       | Charlotte    |     |    |     |         |                        |
| Charlotte County  | Dependent    | X   |    |     | X       |                        |
| <b>Myakka Ranch Community Development District</b>          | Sarasota     |     |    |     | 11      |                        |
| Sarasota County   | Independent  |     |    |     | X       |                        |
| <b>Myrtle Creek Improvement District</b>                    | Orange       |     |    |     | 11      |                        |
| City of Orlando   | Independent  |     |    |     | X       |                        |
| <b>Naples Heritage Community Development District</b>       | Collier      |     |    |     | 11      |                        |
| Collier County  | Independent  |     |    |     | X       |                        |
| <b>Naples Reserve Community Development District</b>        | Collier      |     |    |     | 11      |                        |
| Collier County  | Independent  |     |    |     |         |                        |
| <b>Naranja Lakes Community Redevelopment Agency</b>         | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Dependent    |     |    |     |         | No employees           |
| <b>Narcoossee Community Development District</b>            | Orange       |     |    |     | 11      |                        |
| City of Orlando   | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)            | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status                 | EEs | DC | SS  | No Plan | Comments               |
| <b>Nassau County Housing Finance Authority</b>             | Nassau                 |     |    | X   | 11      |                        |
| Nassau County  | Dependent              |     |    |     |         |                        |
| <b>Nassau Soil and Water Conservation District</b>         | Nassau                 |     |    |     |         |                        |
| Nassau County  | Independent            |     |    |     | X       |                        |
| <b>Nature Coast Regional Water Authority</b>               | Dixie, Gilchrist       |     |    | X   | 11      |                        |
| Multi  | Independent            |     |    |     |         |                        |
| <b>Naturewalk Community Development District</b>           | Walton                 |     |    |     | 11      |                        |
| Walton County  | Independent            |     |    |     | X       |                        |
| <b>Naval Properties Local Redevelopment Authority</b>      | Monroe                 |     |    |     | 11      |                        |
| City of Key West   | Dependent              |     |    |     |         |                        |
| <b>Navarre Beach Fire Rescue District</b>                  | Santa Rosa             |     |    |     |         |                        |
| Santa Rosa County  | Independent            |     |    |     | X       |                        |
| <b>NeoCity Improvement District</b>                        | Osceola                |     |    |     | 11      |                        |
| Osceola County   | Dependent              |     |    |     |         |                        |
| <b>New Port - Tampa Bay Community Development District</b> | Hillsborough           |     |    |     | 11      |                        |
| City of Tampa  | Independent            |     |    |     | X       |                        |
| <b>New Port Richey Community Redevelopment Agency</b>      | Pasco                  |     |    | X   | 11      |                        |
| City of New Port Richey                                    | Dependent              |     |    |     |         |                        |
| <b>New River Community Development District</b>            | Pasco                  |     |    |     | 11      |                        |
| Pasco County   | Independent            |     |    |     | X       |                        |
| <b>New River Public Library Cooperative</b>                | Baker, Bradford, Union |     |    |     | 11      |                        |
| Multi  | Independent            |     |    |     | X       |                        |
| <b>New River Solid Waste Association</b>                   | Baker, Bradford, Union |     |    | X   | 11      |                        |
| Multi  | Independent            |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB  | FRS | Other   | SS Coverage Exclusions        |
|---|-------------|-----|-----|-----|---------|-------------------------------|
| Local Governing Authority   | Status      | EEs | DC  | SS  | No Plan | Comments                      |
| <b>Newfield Community Development District</b>                            | Martin      |     |     |     | 11      |                               |
| Martin County   | Independent | X   |     |     |         |                               |
| <b>Newport Isles Community Development District</b>                       | Manatee     |     |     |     |         |                               |
| Manatee County  | Independent | X   |     |     |         |                               |
| <b>Niceville Community Redevelopment Agency</b>                           | Okaloosa    |     |     |     |         |                               |
| City of Niceville   | Dependent   |     |     |     |         |                               |
| <b>Niceville Housing Authority</b>  | Okaloosa    |     |     | X   |         |                               |
| City of Niceville   | Dependent   |     |     | X   |         |                               |
| <b>Normandy Community Development District</b>                            | Duval       |     |     |     |         |                               |
| City of Jacksonville  | Independent | X   |     |     |         |                               |
| <b>Normandy Shores Local Government Neighborhood Improvement District</b> | Miami-Dade  |     |     |     | 11      |                               |
| City of Miami Beach   | Dependent   |     |     |     | X       |                               |
| <b>North AR-1 of Pasco Community Development District</b>                 | Pasco       |     |     |     |         |                               |
| Pasco County  | Independent |     |     |     |         |                               |
| <b>North Bay Fire District</b>  | Okaloosa    |     | X-F |     | 11      | Elected, Fee Basis, Part-time |
| Okaloosa County   | Independent |     | X   | X   |         |                               |
| <b>North Beach Community Redevelopment Agency</b>                         | Miami-Dade  |     |     |     | 11      |                               |
| City of Miami Beach   | Dependent   | X   |     |     |         |                               |
| <b>North Boulevard Community Development District</b>                     | Polk        |     |     |     | 11      |                               |
| City of Haines City   | Independent |     |     |     | X       |                               |
| <b>North Brevard County Hospital District</b>                             | Brevard     |     | X   |     | 11      | None                          |
| Brevard County  | Independent |     |     | X   |         |                               |
| <b>North Brevard County Public Library District</b>                       | Brevard     |     |     | X   | 11      |                               |
| Brevard County  | Dependent   |     |     |     |         |                               |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)               | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|---------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status                    | EEs | DC | SS  | No Plan | Comments               |
| <b>North Brevard Economic Development Zone Dependent Special District</b> | Brevard                   |     |    | x   | 11      |                        |
| Brevard County  | Dependent                 |     |    |     |         |                        |
| <b>North Brevard Recreation Special District</b>                          | Brevard                   |     |    |     | 11      |                        |
| Brevard County  | Dependent                 |     |    |     | X       |                        |
| <b>North Broward Hospital District</b>                                    | Broward                   |     |    |     | 11      | None                   |
| Broward County  | Independent               |     | X  | X   |         |                        |
| <b>North Central Florida Regional Housing Authority</b>                   | Gilchrist, Levy, Suwannee |     |    | X   |         |                        |
| Multi   | Independent               |     |    | X   |         |                        |
| <b>North Collier Fire Control and Rescue District</b>                     | Collier                   |     |    |     | 11      |                        |
| Collier County  | Independent               |     |    |     |         |                        |
| <b>North Dade Community Development District</b>                          | Miami-Dade                |     |    |     | 11      |                        |
| Miami-Dade County   | Independent               |     |    |     | X       |                        |
| <b>North Fort Myers Fire Control and Rescue Service District</b>          | Lee                       |     |    | X   | 11      |                        |
| Lee County  | Independent               |     |    |     |         |                        |
| <b>North Lake County Hospital District</b>                                | Lake                      |     |    |     | 11      |                        |
| Lake County   | Independent               |     |    |     | X       |                        |
| <b>North Lakes Maintenance District</b>                                   | Hillsborough              |     |    | X   | 11      |                        |
| Hillsborough County   | Dependent                 |     |    |     |         |                        |
| <b>North Lauderdale Housing Authority</b>                                 | Broward                   |     |    |     | 11      |                        |
| City of North Lauderdale  | Dependent                 |     |    |     |         |                        |
| <b>North Lauderdale Water Control District</b>                            | Broward                   |     |    |     | 11      | Elected,Part-time      |
| City of North Lauderdale  | Dependent                 |     | X  | X   |         |                        |
| <b>North Mainland / Ormond Crossings Community Redevelopment Agency</b>   | Volusia                   |     |    |     | 11      |                        |
| City of Ormond Beach  | Dependent                 |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB  | FRS | Other   | SS Coverage Exclusions |
|--|--|-----|-----|-----|---------|------------------------|
| Local Governing Authority                                | Status   | EEs | DC  | SS  | No Plan | Comments               |
| <b>North Springs Improvement District</b>                | Broward  |     |     | X   |         | Elected,Part-time      |
| Broward County   | Independent  |     | X   | X   |         |                        |
| <b>North St. Lucie River Water Control District</b>      | St. Lucie  |     |     | X   | 10      |                        |
| St. Lucie County   | Independent  |     | X-G | X   |         |                        |
| <b>North Sumter County Utility Dependent District</b>    | Sumter   |     |     |     | 11      |                        |
| Sumter County  | Dependent  |     |     |     |         |                        |
| <b>Northdale Special District</b>                        | Hillsborough   |     |     | X   | 11      |                        |
| Hillsborough County                                      | Dependent  |     |     |     |         |                        |
| <b>Northeast Community Redevelopment Agency</b>          | Lake   |     |     |     | 11      |                        |
| City of Mount Dora                                       | Dependent  |     |     |     | X       |                        |
| <b>Northern Palm Beach County Improvement District</b>   | Palm Beach   |     |     |     | 2       |                        |
| Palm Beach County  | Independent  |     | X   |     | X       |                        |
| <b>Northern Riverwalk Community Development District</b> | Palm Beach   |     |     |     | 11      |                        |
| Town of Jupiter  | Independent  |     |     |     | X       |                        |
| <b>Northlake Stewardship District</b>                    | Manatee  |     |     |     |         |                        |
| Manatee County   | Independent  | X   |     |     |         |                        |
| <b>Northwest Florida Regional Housing Authority</b>      | Bay, Calhoun, Dixie, Escambia, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Liberty, Madison, Okaloosa, Santa Rosa, Taylor, Wakulla, Walton, Washington |     |     | X   |         |                        |
| Multi  | Independent  |     |     | X   |         |                        |
| <b>Northwest Florida Water Management District</b>       | Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington  |     |     | X   | 11      |                        |
| Multi  | Independent  |     |     |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                     | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Northwest Focal Point Senior Center District</b>           | Broward      |     |    |     | 11      |                        |
| City of Margate   | Dependent    |     |    |     |         |                        |
| <b>Northwood Community Development District</b>               | Pasco        |     |    |     | 11      |                        |
| Pasco County  | Independent  |     |    |     | X       |                        |
| <b>NW 79th Street Corridor Community Redevelopment Agency</b> | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Dependent    |     |    |     | X       |                        |
| <b>NW 7th Avenue Corridor Community Redevelopment Agency</b>  | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Dependent    |     |    |     | X       | No employees           |
| <b>Oak Creek Community Development District</b>               | Pasco        |     |    |     | 11      |                        |
| Pasco County  | Independent  |     |    |     | x       |                        |
| <b>Oak Stone East Community Development District</b>          | DeSoto       |     |    |     | 11      |                        |
| DeSoto County   | Independent  |     |    |     |         |                        |
| <b>Oakridge Community Development District</b>                | Broward      |     |    |     | 11      |                        |
| City of Hollywood   | Independent  |     |    |     | X       |                        |
| <b>Oaks at Shady Creek Community Development District</b>     | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     |         |                        |
| <b>Oakstead Community Development District</b>                | Pasco        |     |    |     | 11      |                        |
| Pasco County  | Independent  |     |    |     | X       |                        |
| <b>Ocala Community Redevelopment Agency</b>                   | Marion       |     | X  |     |         |                        |
| City of Ocala   | Dependent    |     | X  | X   | X       |                        |
| <b>Ocala Downtown Development District</b>                    | Marion       |     |    |     | 11      |                        |
| City of Ocala   | Independent  |     |    |     |         |                        |
| <b>Ocala Housing Authority</b>                                | Marion       |     |    |     | 11      | None                   |
| City of Ocala   | Dependent    |     |    | X   | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                            | No DB FRS Other   | SS Coverage Exclusions |
|--|--|-------------------|------------------------|
| Local Governing Authority                                | Status                                 | EEs DC SS No Plan | Comments               |
| <b>Ocala Preserve Community Development District</b>     | Marion                                 |                   |                        |
| Marion County  | Independent                            | X                 | X                      |
| <b>Ocean City - Wright Fire Control District</b>         | Okaloosa                               |                   | X                      |
| Okaloosa County  | Independent                            |                   | X X                    |
| <b>Ocean Highway and Port Authority</b>                  | Nassau                                 |                   |                        |
| Nassau County  | Independent                            |                   | X X                    |
| <b>Ocoee Community Redevelopment Agency</b>              | Orange                                 |                   | 11                     |
| City of Ocoee  | Dependent                              |                   | X                      |
| <b>Okaloosa Gas District</b>                             | Escambia, Okaloosa, Santa Rosa, Walton |                   | 11                     |
| Multi  | Independent                            |                   | X                      |
| <b>Okaloosa Island Fire Control District</b>             | Okaloosa                               |                   | X-F 11                 |
| Okaloosa County  | Independent                            |                   | X                      |
| <b>Okeechobee Soil and Water Conservation District</b>   | Okeechobee                             |                   | X                      |
| Okeechobee County  | Independent                            |                   | X X                    |
| <b>Okeechobee Utility Authority</b>                      | Glades, Okeechobee                     |                   | X 11                   |
| Okeechobee County  | Independent                            |                   |                        |
| <b>Old Hickory Community Development District</b>        | Osceola                                |                   |                        |
| City of St. Cloud  | Independent                            |                   |                        |
| <b>Old Palm Community Development District</b>           | Palm Beach                             |                   | 11                     |
| City of Palm Bch Gardens                                 | Independent                            |                   | X                      |
| <b>Old Plantation Water Control District</b>             | Broward                                |                   | X                      |
| Broward County   | Independent                            |                   |                        |
| <b>Old Town Floridian Community Development District</b> | Miami-Dade                             |                   |                        |
| Miami-Dade County  | Independent                            | X                 | X                      |

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| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Olde Eau Gallie Riverfront Community Redevelopment Agency</b>  | Brevard     |     |    |     | 11      |                        |
| City of Melbourne   | Dependent   |     |    |     | X       |                        |
| <b>Olde Florida Community Development District</b>                | Hendry      |     |    |     | 11      |                        |
| Hendry County   | Independent |     |    |     |         |                        |
| <b>Oldsmar Community Redevelopment Agency</b>                     | Pinellas    |     |    |     | 11      |                        |
| City of Oldsmar   | Dependent   |     |    |     | X       |                        |
| <b>Oleta River Community Development District</b>                 | Miami-Dade  |     |    |     | 11      |                        |
| City of North Miami   | Independent |     |    |     |         |                        |
| <b>Olympus Community Development District</b>                     | Lake        |     |    |     |         |                        |
| City of Clermont  | Independent |     |    |     |         |                        |
| <b>Omni Redevelopment District Community Redevelopment Agency</b> | Miami-Dade  |     |    |     | 11      |                        |
| City of Miami   | Dependent   |     |    |     |         |                        |
| <b>One Daytona Community Development District</b>                 | Volusia     |     |    |     | 11      |                        |
| City of Daytona Beach   | Independent |     |    |     | X       |                        |
| <b>Opa-Locka Community Redevelopment Agency</b>                   | Miami-Dade  |     |    |     | 11      |                        |
| City of Opa-Locka   | Dependent   |     |    |     |         |                        |
| <b>Orange Blossom Groves Community Development District</b>       | Collier     |     |    |     | 11      |                        |
| Collier County  | Independent |     |    |     |         |                        |
| <b>Orange Blossom Ranch Community Development District</b>        | Collier     |     |    |     | 11      |                        |
| Collier County  | Independent |     |    |     |         |                        |
| <b>Orange Blossom Trail Community Redevelopment Agency</b>        | Orange      |     |    |     |         |                        |
| Orange County   | Dependent   | X   |    |     | X       |                        |
| <b>Orange Blossom Trail Local Government NID</b>                  | Orange      |     |    | X   | 11      |                        |
| Orange County   | Dependent   |     |    |     |         |                        |

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Ormond Beach Housing Authority</b>                                | Volusia     |     |    |     |         |                        |
| City of Ormond Beach   | Dependent   |     | X  | X   | X       |                        |
| <b>Ormond Station Community Development District</b>                 | Flagler     |     |    |     |         |                        |
| Flagler County   | Independent |     |    |     | X       |                        |
| <b>Osceola Chain of Lakes Community Development District</b>         | Osceola     |     |    |     |         |                        |
| Osceola County   | Independent |     |    | X   |         |                        |
| <b>Osceola County Community Redevelopment Agency - East U.S. 192</b> | Osceola     |     |    | x   | 11      |                        |
| Osceola County   | Dependent   |     |    |     |         |                        |
| <b>Osceola County Health Facilities Authority</b>                    | Osceola     |     |    | X   | 11      |                        |
| Osceola County   | Dependent   |     |    |     |         |                        |
| <b>Osceola County Housing Finance Authority</b>                      | Osceola     |     |    |     | 11      |                        |
| Osceola County   | Dependent   |     |    |     | X       |                        |
| <b>Osceola County Library District</b>                               | Osceola     |     |    | X   | 11      |                        |
| Osceola County   | Dependent   |     |    |     |         |                        |
| <b>Osceola Soil and Water Conservation District</b>                  | Osceola     |     |    |     |         |                        |
| Osceola County   | Independent | X   |    |     | X       |                        |
| <b>Osceola Village Center Community Development District</b>         | Osceola     |     |    |     | 11      |                        |
| City of Kissimmee  | Independent | X   |    |     |         |                        |
| <b>Osceola Water District 1</b>                                      | Osceola     |     |    | X   | 11      |                        |
| Osceola County   | Dependent   |     |    |     |         |                        |
| <b>Osceola Water District 2</b>                                      | Osceola     |     |    | X   | 11      |                        |
| Osceola County   | Dependent   |     |    |     |         |                        |
| <b>Osceola Water District 3</b>                                      | Osceola     |     |    | X   | 11      |                        |
| Osceola County   | Dependent   |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions         |
|---|-------------|-----|----|-----|---------|--------------------------------|
| Local Governing Authority                         | Status      | EEs | DC | SS  | No Plan | Comments                       |
| <b>Osceola Water District 4</b>                   | Osceola     |     |    | X   | 11      |                                |
| Osceola County                                    | Dependent   |     |    |     |         |                                |
| <b>Osceola Water District 5</b>                   | Osceola     |     |    |     | 11      |                                |
| Osceola County                                    | Dependent   |     |    |     |         |                                |
| <b>Osprey Oaks Community Development District</b> | Palm Beach  |     |    |     | 11      |                                |
| Palm Beach County                                 | Independent |     |    |     | X       |                                |
| <b>OTC Community Development District</b>         | Duval       |     |    |     | 11      | Elected                        |
| City of Jacksonville                              | Independent |     |    | X   | X       |                                |
| <b>Overoaks Community Development District</b>    | Osceola     |     |    |     | 11      |                                |
| Osceola County                                    | Independent |     |    |     | X       |                                |
| <b>Overstreet Fire Control District</b>           | Gulf        |     |    | X   | 11      |                                |
| Gulf County                                       | Dependent   |     |    |     |         |                                |
| <b>Oviedo Community Redevelopment Agency</b>      | Seminole    |     |    |     | 11      |                                |
| City of Oviedo                                    | Dependent   |     |    |     |         |                                |
| <b>Pace Fire Rescue District</b>                  | Santa Rosa  |     | X  | X   |         |                                |
| Santa Rosa County                                 | Independent |     | X  | X   |         |                                |
| <b>Pace Property Finance Authority</b>            | Santa Rosa  |     |    |     |         |                                |
| Santa Rosa County                                 | Dependent   | X   |    |     | X       |                                |
| <b>Pacific Ace Community Development District</b> | Lake        |     |    |     | 11      |                                |
| Lake County                                       | Independent | X   |    |     |         |                                |
| <b>Pahokee Housing Authority, Inc.</b>            | Palm Beach  |     |    |     | 11      | Emergency, Fee Basis,Part-time |
| City of Pahokee                                   | Dependent   |     | X  | X   |         |                                |
| <b>Pahokee Water Control District</b>             | Palm Beach  |     |    | X   | 11      |                                |
| Palm Beach County                                 | Independent |     |    |     |         |                                |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)           | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status                | EEs | DC | SS  | No Plan | Comments               |
| <b>PAL Public Library Cooperative</b>                        | Alachua, Levy, Putnam |     |    |     | 11      |                        |
| Multi  | Independent           |     |    |     |         |                        |
| <b>Palace at Coral Gables Community Development District</b> | Miami-Dade            |     |    |     | 11      |                        |
| City of Coral Gables   | Independent           |     |    |     | X       |                        |
| <b>Palatka Downtown Redevelopment Agency</b>                 | Putnam                |     |    |     | 11      |                        |
| City of Palatka  | Dependent             |     |    |     |         |                        |
| <b>Palatka Gas Authority</b>                                 | Putnam                |     |    |     | 11      |                        |
| City of Palatka  | Dependent             |     |    |     |         |                        |
| <b>Palatka Housing Authority</b>                             | Putnam                |     |    |     | 11      | None                   |
| City of Palatka  | Dependent             |     | X  | X   |         |                        |
| <b>Palermo Community Development District</b>                | Lee                   |     |    |     | 11      |                        |
| Lee County   | Independent           |     |    |     | X       |                        |
| <b>Palm Aire Special Recreation District</b>                 | Broward               |     |    |     |         |                        |
| City of Pompano Beach  | Independent           | X   |    |     | X       |                        |
| <b>Palm Bay Community Development District</b>               | Hillsborough          |     |    |     | 11      |                        |
| Hillsborough County  | Independent           |     |    |     | X       |                        |
| <b>Palm Beach County Educational Facilities Authority</b>    | Palm Beach            |     |    |     |         |                        |
| Palm Beach County  | Dependent             | X   |    |     | X       |                        |
| <b>Palm Beach County Health Facilities Authority</b>         | Palm Beach            |     |    |     |         |                        |
| Palm Beach County  | Dependent             | X   |    |     | X       |                        |
| <b>Palm Beach County Housing Authority</b>                   | Palm Beach            |     |    |     | 11      |                        |
| Palm Beach County  | Independent           |     | X  | X   |         |                        |
| <b>Palm Beach County Library District</b>                    | Palm Beach            |     |    | X   | 11      |                        |
| Palm Beach County  | Dependent             |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)        | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                   | Status             | EEs | DC | SS  | No Plan | Comments               |
| <b>Palm Beach Municipal Services Special District</b>       | Palm Beach         |     |    |     | 11      |                        |
| Town of Palm Beach  | Dependent          |     |    |     | X       |                        |
| <b>Palm Beach Plantation Community Development District</b> | Palm Beach         |     |    |     | 11      |                        |
| Palm Beach County   | Independent        |     |    |     | X       |                        |
| <b>Palm Beach Soil and Water Conservation District</b>      | Palm Beach         |     |    | X   | 11      |                        |
| Palm Beach County   | Independent        |     |    |     |         |                        |
| <b>Palm Beach Workforce Development Consortium</b>          | Palm Beach         |     |    |     | 11      |                        |
| Multi   | Independent        |     |    |     | X       |                        |
| <b>Palm Coast 145 Community Development District</b>        | Flagler            |     |    |     |         |                        |
| City of Palm Coast  | Independent        | X   |    |     |         |                        |
| <b>Palm Coast Park Community Development District</b>       | Flagler            |     |    |     | 11      |                        |
| City of Palm Coast  | Independent        |     |    |     | x       |                        |
| <b>Palm Glades Community Development District</b>           | Miami-Dade         |     |    |     | 11      |                        |
| Miami-Dade County   | Independent        |     |    |     | X       |                        |
| <b>Palm Harbor Special Fire Control and Rescue District</b> | Pinellas           |     | X  | X   | 10      |                        |
| Pinellas County   | Independent        |     | X  | X   |         |                        |
| <b>Palm Springs Community Redevelopment Agency</b>          | Palm Beach         |     |    |     |         |                        |
| Village of Palm Springs                                     | Dependent          |     |    |     |         |                        |
| <b>Palma Sola Trace Community Development District</b>      | Manatee            |     |    |     |         |                        |
| City of Bradenton   | Independent        | X   |    |     | X       |                        |
| <b>Pal-Mar Water Control District</b>                       | Martin, Palm Beach |     |    |     | 11      | Elected,Part-time      |
| Multi   | Independent        |     |    | X   | X       |                        |
| <b>Palmetto Ridge Community Development District</b>        | Pasco              |     |    |     |         |                        |
| Pasco County  | Independent        | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)              | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                     | Status                   | EEs | DC | SS  | No Plan | Comments               |
| <b>Palms of Terra Ceia Bay Community Development District</b> | Manatee                  |     |    |     | 11      |                        |
| City of Palmetto  | Independent              |     |    |     | X       |                        |
| <b>Panama City Beach Community Redevelopment Agency</b>       | Bay                      |     |    |     | 11      |                        |
| City of Panama City Beach                                     | Dependent                |     |    |     | X       |                        |
| <b>Panama City Community Redevelopment Agency</b>             | Bay                      |     |    |     | 11      |                        |
| City of Panama City   | Dependent                |     |    |     | X       |                        |
| <b>Panama City Downtown Improvement Board</b>                 | Bay                      |     |    | X   | 11      |                        |
| City of Panama City   | Dependent                |     |    |     |         |                        |
| <b>Panama City Housing Authority</b>                          | Bay                      |     |    |     |         | None                   |
| City of Panama City   | Dependent                |     | X  | X   |         |                        |
| <b>Panama City Port Authority</b>                             | Bay                      |     |    | X   | 11      |                        |
| City of Panama City   | Dependent                |     |    |     |         |                        |
| <b>Panama City-Bay County Airport and Industrial District</b> | Bay                      |     |    |     |         | Fee Basis, Part-time   |
| Bay County  | Independent              |     | X  | X   |         |                        |
| <b>Panhandle Public Library Cooperative System</b>            | Calhoun, Holmes, Jackson |     |    | X   |         |                        |
| Multi   | Independent              |     |    | X   | X       |                        |
| <b>Panther Trace Community Development District</b>           | Hillsborough             |     |    |     | 11      |                        |
| Hillsborough County   | Independent              |     |    |     | X       |                        |
| <b>Panther Trace II Community Development District</b>        | Hillsborough             |     |    |     | 11      |                        |
| Hillsborough County   | Independent              |     |    |     | X       |                        |
| <b>Panther Trails Community Development District</b>          | Hillsborough             |     |    |     | 11      |                        |
| Hillsborough County   | Independent              |     |    |     | X       |                        |
| <b>Park Creek Community Development District</b>              | Hillsborough             |     |    |     | 11      |                        |
| Hillsborough County   | Independent              |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions             |
|---|--------------|-----|----|-----|---------|------------------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments                           |
| <b>Park East Community Development District</b>                   | Hillsborough |     |    |     | 11      |                                    |
| City of Plant City  | Independent  | X   |    |     |         |                                    |
| <b>Park Place Community Development District</b>                  | Hillsborough |     |    |     | 11      |                                    |
| Hillsborough County   | Independent  |     |    |     | X       |                                    |
| <b>Parker Road Community Development District</b>                 | Alachua      |     |    |     | 11      |                                    |
| Alachua County  | Independent  |     |    |     | X       |                                    |
| <b>Parkland Community Development District</b>                    | Santa Rosa   |     |    |     |         |                                    |
| Santa Rosa County   | Independent  | X   |    |     |         |                                    |
| <b>Parkland Preserve Community Development District</b>           | St. Johns    |     |    |     | 11      |                                    |
| St. Johns County  | Independent  |     |    |     |         |                                    |
| <b>Parklands Lee Community Development District</b>               | Lee          |     |    |     | 11      |                                    |
| City of Bonita Springs  | Independent  |     |    |     |         |                                    |
| <b>Parklands West Community Development District</b>              | Lee          |     |    |     | 11      |                                    |
| City of Bonita Springs  | Independent  |     |    |     |         |                                    |
| <b>Parkside Community Redevelopment Agency</b>                    | Charlotte    |     |    |     | 11      |                                    |
| Charlotte County  | Dependent    |     |    |     |         |                                    |
| <b>Parkview at Long Lake Ranch Community Development District</b> | Pasco        |     |    |     |         |                                    |
| Pasco County  | Independent  |     |    |     | X       |                                    |
| <b>Parkway Center Community Development District</b>              | Hillsborough |     |    |     | 11      |                                    |
| Hillsborough County   | Independent  |     |    |     |         |                                    |
| <b>Parrish Area Improvement District</b>                          | Manatee      |     |    |     | 11      |                                    |
| Manatee County  | Dependent    |     |    |     |         |                                    |
| <b>Parrish Fire District</b>                                      | Manatee      |     |    | X   | 11      |                                    |
| Manatee County  | Independent  |     |    |     |         | FRS for fire and general employees |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Parrish Lakes Community Development District</b>      | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent | X   |    |     |         |                        |
| <b>Parrish Lakes II Community Development District</b>   | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent |     |    |     |         |                        |
| <b>Parrish Plantation Community Development District</b> | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent |     |    |     |         |                        |
| <b>Pasco County Educational Facilities Authority</b>     | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Dependent   |     |    |     | X       |                        |
| <b>Pasco County Health Facilities Authority</b>          | Pasco       |     |    | X   | 11      |                        |
| Pasco County   | Dependent   |     |    |     |         |                        |
| <b>Pasco County Housing Authority</b>                    | Pasco       |     |    | X   | 10      |                        |
| Pasco County   | Independent |     | X  |     |         |                        |
| <b>Pasco County Housing Finance Authority</b>            | Pasco       |     |    | X   | 11      |                        |
| Pasco County   | Dependent   |     |    |     |         |                        |
| <b>Pasco County Mosquito Control District</b>            | Pasco       |     |    | X   |         |                        |
| Pasco County   | Independent |     | X  | X   |         |                        |
| <b>Pasco County Road and Bridge District</b>             | Pasco       |     |    | X   | 11      |                        |
| Pasco County   | Dependent   |     |    |     |         |                        |
| <b>Paseo Community Development District</b>              | Lee         |     |    |     | 11      |                        |
| City of Ft. Myers  | Independent |     |    |     | X       |                        |
| <b>PBR Community Development District</b>                | Brevard     |     |    |     | 11      |                        |
| City of West Melbourne                                   | Independent |     |    |     | X       |                        |
| <b>Peace Creek Community Development District</b>        | Polk        |     |    |     |         |                        |
| City of Winter Haven                                     | Independent | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                          | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                      | Status                               | EEs | DC | SS  | No Plan | Comments               |
| <b>Peace River Soil and Water Conservation District</b>        | Desoto                               |     |    |     | 11      |                        |
| Desoto County  | Independent                          |     |    |     | X       |                        |
| <b>Peace River-Manasota Regional Water Supply Authority</b>    | Charlotte, Desoto, Manatee, Sarasota |     |    | X   |         |                        |
| Multi  | Independent                          |     | X  | X   |         |                        |
| <b>Pebble Ridge Community Development District</b>             | Polk                                 |     |    |     | 11      |                        |
| City of Frostproof   | Independent                          |     |    |     | X       |                        |
| <b>Pelican Lake Water Control District</b>                     | Palm Beach                           |     |    | X   | 11      |                        |
| Palm Beach County  | Independent                          |     |    |     |         |                        |
| <b>Pelican Marsh Community Development District</b>            | Collier                              |     | X  |     |         |                        |
| Collier County   | Independent                          |     |    | X   | X       |                        |
| <b>Pembroke Harbor Community Development District</b>          | Broward                              |     |    |     | 11      |                        |
| City of Pembroke Pines   | Independent                          |     |    |     | X       |                        |
| <b>Pensacola Downtown Improvement Board</b>                    | Escambia                             |     |    |     | 11      |                        |
| City of Pensacola  | Dependent                            |     |    |     | X       |                        |
| <b>Pensacola-Escambia Promotion and Development Commission</b> | Escambia                             |     |    |     |         |                        |
| Escambia County/Pensacola                                      | Independent                          | X   |    |     | X       |                        |
| <b>Pentathlon Community Development District</b>               | Miami-Dade                           |     |    |     | 11      |                        |
| Miami-Dade County  | Independent                          |     |    |     | X       |                        |
| <b>Performing Arts Center Authority</b>                        | Broward                              |     |    |     | 11      |                        |
| Broward County   | Independent                          |     |    |     |         |                        |
| <b>Pier Park Community Development District</b>                | Bay                                  |     |    |     | 11      |                        |
| City of Panama City Beach                                      | Independent                          |     |    |     | X       |                        |
| <b>Pine Air Lakes Community Development District</b>           | Collier                              |     |    |     |         |                        |
| Collier County   | Independent                          | X   |    |     | X       |                        |

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|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Pine Hills Local Government Neighborhood Improvement District</b> | Orange       |     |    | X   |         |                        |
| Orange County  | Dependent    |     |    | X   | X       |                        |
| <b>Pine Hollow Special Dependent District</b>                        | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     |         |                        |
| <b>Pine Isle Community Development District</b>                      | Miami-Dade   |     |    |     |         |                        |
| Miami-Dade County  | Independent  |     |    |     |         |                        |
| <b>Pine Meadows Special Dependent District</b>                       | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Dependent    |     |    |     | X       |                        |
| <b>Pine Ridge Plantation Community Development District</b>          | Clay         |     |    |     | 11      | Elected                |
| Clay County  | Independent  |     |    | X   | X       |                        |
| <b>Pine Tree Water Control District (Broward County)</b>             | Broward      |     |    |     | 11      |                        |
| Broward County   | Independent  |     | X  |     |         |                        |
| <b>Pine Tree Water Control District (Palm Beach County)</b>          | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County  | Independent  |     |    |     | X       |                        |
| <b>Pinellas County Community Redevelopment Agency</b>                | Pinellas     |     |    |     |         |                        |
| Pinellas County  | Dependent    |     |    |     |         |                        |
| <b>Pinellas County Construction Licensing Board</b>                  | Pinellas     |     |    | X   | 11      |                        |
| Pinellas County  | Independent  |     |    |     |         |                        |
| <b>Pinellas County Educational Facilities Authority</b>              | Pinellas     |     |    | X   | 11      |                        |
| Pinellas County  | Dependent    |     |    |     |         |                        |
| <b>Pinellas County Emergency Medical Services Authority</b>          | Pinellas     |     |    | X   | 11      |                        |
| Pinellas County  | Dependent    |     |    |     |         |                        |
| <b>Pinellas County Health Facilities Authority</b>                   | Pinellas     |     |    |     |         |                        |
| Pinellas County  | Dependent    | X   |    |     | X       |                        |

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|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Pinellas County Housing Authority</b>                | Pinellas     |     |    | X   |         |                        |
| Pinellas County   | Independent  |     | X  |     |         |                        |
| <b>Pinellas County Industrial Development Authority</b> | Pinellas     |     |    |     |         |                        |
| Pinellas County   | Dependent    | X   |    |     | X       | No employees           |
| <b>Pinellas County License Board</b>                    | Pinellas     |     |    | X   | 9       |                        |
| Pinellas County   | Independent  |     |    | X   |         |                        |
| <b>Pinellas Park Water Management District</b>          | Pinellas     |     |    | X   | 11      |                        |
| Pinellas County   | Independent  |     |    |     |         |                        |
| <b>Pinellas Planning Council</b>                        | Pinellas     |     |    | X   |         |                        |
| Pinellas County   | Dependent    |     | X  | X   |         |                        |
| <b>Pinellas Suncoast Fire and Rescue District</b>       | Pinellas     |     |    | X   | 8       |                        |
| Pinellas County   | Independent  |     |    | X   |         |                        |
| <b>Pinellas Suncoast Transit Authority</b>              | Pinellas     |     |    | X   |         |                        |
| Pinellas County   | Independent  |     |    |     |         |                        |
| <b>Piney-Z Community Development District</b>           | Leon         |     |    |     | 11      |                        |
| City of Tallahassee                                     | Independent  |     |    |     | X       |                        |
| <b>Pioneer Community Development District</b>           | Volusia      |     | X  |     | 11      |                        |
| City of Port Orange                                     | Independent  |     |    |     |         |                        |
| <b>Plant City Community Redevelopment Agency</b>        | Hillsborough |     |    |     | 11      |                        |
| City of Plant City                                      | Dependent    |     |    |     | X       |                        |
| <b>Plant City Housing Authority</b>                     | Hillsborough |     |    |     | 11      | None                   |
| City of Plant City                                      | Dependent    |     | X  | X   |         |                        |
| <b>Plantation Acres Improvement District</b>            | Broward      |     |    | X   | 11      |                        |
| Broward County  | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Plantation Gateway</b>                                | Broward     |     |    |     | 11      |                        |
| City of Plantation                                       | Dependent   |     |    |     | X       |                        |
| <b>Plantation Midtown Development District</b>           | Broward     |     |    |     | 11      |                        |
| City of Plantation                                       | Dependent   |     |    |     | X       |                        |
| <b>Poinciana Community Development District</b>          | Polk        |     |    |     |         |                        |
| Polk County  | Independent | X   |    |     | X       |                        |
| <b>Poinciana West Community Development District</b>     | Polk        |     |    |     | 11      |                        |
| Polk County  | Independent |     | X  |     |         |                        |
| <b>Poitras East Community Development District</b>       | Orange      |     |    |     | 11      |                        |
| City of Orlando  | Independent |     |    |     |         |                        |
| <b>Polk County Industrial Development Authority</b>      | Polk        |     |    | X   | 11      |                        |
| Polk County  | Dependent   |     |    |     |         |                        |
| <b>Polk Regional Water Cooperative</b>                   | Polk        |     |    |     | 11      |                        |
| Multi  | Independent |     |    |     |         |                        |
| <b>Polk Transit Authority</b>                            | Polk        |     |    | X   |         |                        |
| Polk County  | Independent |     |    | X   | X       |                        |
| <b>Pollard Road Community Development District</b>       | Polk        |     |    |     |         |                        |
| City of Winter Haven                                     | Independent | X   |    |     |         |                        |
| <b>Pompano Beach Community Redevelopment Agency</b>      | Broward     |     |    |     | 11      |                        |
| City of Pompano Beach                                    | Dependent   |     | X  |     |         |                        |
| <b>Pompano Beach Emergency Medical Services District</b> | Broward     |     |    |     | 11      |                        |
| City of Pompano Beach                                    | Dependent   |     |    |     | X       |                        |
| <b>Ponce De Leon Inlet and Port District</b>             | Volusia     |     |    | X   | 11      |                        |
| Volusia County   | Dependent   |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)    | No  | DB | FRS | Other   | SS Coverage Exclusions        |
|--|----------------|-----|----|-----|---------|-------------------------------|
| Local Governing Authority  | Status         | EEs | DC | SS  | No Plan | Comments                      |
| <b>Ponte Vedra Zoning and Adjustment Board</b>                         | St. Johns      |     |    | X   | 11      |                               |
| St. Johns County   | Dependent      |     |    |     |         |                               |
| <b>Port Labelle Community Development District</b>                     | Glades, Hendry |     |    | X   |         |                               |
| Multi  | Independent    |     |    | X   |         |                               |
| <b>Port Malabar Holiday Park, Mobile Home Park Recreation District</b> | Brevard        |     |    |     |         | Elected, Fee Basis, Part-time |
| City of Palm Bay   | Independent    |     |    | X   | X       |                               |
| <b>Port Manatee Improvement District</b>                               | Manatee        |     |    |     | 11      |                               |
| Manatee County   | Dependent      |     |    |     |         |                               |
| <b>Port of Palm Beach District</b>                                     | Palm Beach     |     |    | X   | 11      |                               |
| Palm Beach County  | Independent    |     |    |     |         |                               |
| <b>Port of The Islands Community Improvement District</b>              | Collier        |     |    |     |         |                               |
| Collier County   | Independent    | X   |    |     | X       |                               |
| <b>Port Orange Town Center</b>   | Volusia        |     |    |     | 11      |                               |
| City of Port Orange  | Dependent      |     |    |     | X       |                               |
| <b>Port Richey Community Redevelopment Agency</b>                      | Pasco          |     |    | X   |         |                               |
| Port Richey  | Dependent      |     |    | X   |         |                               |
| <b>Port St. Joe Port Authority</b>                                     | Gulf           |     |    |     |         |                               |
| City of Port St. Joe   | Independent    | X   |    |     | X       |                               |
| <b>Port St. Joe Redevelopment Agency</b>                               | Gulf           |     |    |     | 11      |                               |
| City of Port St. Joe   | Dependent      |     |    |     | X       |                               |
| <b>Portico Community Development District</b>                          | Lee            |     |    |     | 11      |                               |
| Lee County   | Independent    |     |    |     | X       |                               |
| <b>Portofino Isles Community Development District</b>                  | St. Lucie      |     |    |     | 11      |                               |
| City of Port St. Lucie   | Independent    |     |    |     | x       |                               |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Portofino Landings Community Development District</b>               | St. Lucie   |     |    |     | 11      |                        |
| City of Fort Pierce  | Independent |     |    |     | X       |                        |
| <b>Portofino Shores Community Development District</b>                 | St. Lucie   |     |    |     | 11      |                        |
| St. Lucie County   | Independent |     |    |     | X       |                        |
| <b>Portofino Springs Community Development District</b>                | Lee         |     |    |     | 11      |                        |
| Lee  | Independent |     |    |     | X       |                        |
| <b>Portofino Vineyards Community Development District</b>              | Lee         |     |    |     | 11      |                        |
| Lee County   | Independent |     |    |     | X       |                        |
| <b>Portofino Vista Community Development District</b>                  | Osceola     |     |    |     | 11      |                        |
| City of St. Cloud  | Independent |     |    |     |         |                        |
| <b>Preserve at Savannah Lakes Community Development District</b>       | St. Lucie   |     |    |     |         |                        |
| City of Fort Pierce  | Independent | X   |    |     |         |                        |
| <b>Preserve at South Branch Community Development District, The</b>    | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     |         |                        |
| <b>Preserve at Wilderness Lake Community Development District, The</b> | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Preston Cove Community Development District</b>                     | Osceola     |     |    |     | 11      |                        |
| Osceola County   | Independent | X   |    |     |         |                        |
| <b>Princeton Commons Community Development District</b>                | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     |         |                        |
| <b>Principal One Community Development District</b>                    | Duval       |     |    |     | 11      |                        |
| City of Jacksonville   | Independent |     |    |     | X       |                        |
| <b>Prosperity Lakes Community Development District</b>                 | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                      | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>PTC Community Development District</b>                      | Pasco       |     |    |     |         |                        |
| Pasco County   | Independent | X   |    |     |         |                        |
| <b>Punta Gorda Housing Authority</b>                           | Charlotte   |     |    |     | 3       | None                   |
| City of Punta Gorda  | Dependent   |     | X  | X   |         |                        |
| <b>Punta Gorda Isles Canal Maintenance Assessment District</b> | Charlotte   |     | X  |     |         |                        |
| City of Punta Gorda  | Dependent   |     | X  | X   | X       |                        |
| <b>Putnam County Development Authority</b>                     | Putnam      |     |    |     | 11      |                        |
| Putnam County  | Independent |     |    |     | X       |                        |
| <b>Putnam County Port Authority</b>                            | Putnam      |     |    | X   | 11      |                        |
| Putnam County  | Dependent   |     |    |     |         |                        |
| <b>Putnam County Solid Waste Disposal District</b>             | Putnam      |     |    | X   | 6       |                        |
| Putnam County  | Dependent   |     |    |     |         |                        |
| <b>Putnam Soil and Water Conservation District</b>             | Putnam      |     |    |     | 11      |                        |
| Putnam County  | Independent |     |    |     | X       |                        |
| <b>Quail Roost Community Development District</b>              | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     |         |                        |
| <b>Quarry Community Development District</b>                   | Collier     |     |    |     | 11      |                        |
| Collier County   | Independent |     |    |     | X       |                        |
| <b>Quincy Community Redevelopment Agency</b>                   | Gadsden     |     |    |     |         |                        |
| City of Quincy   | Dependent   |     | X  |     |         |                        |
| <b>Quincy-Gadsden Airport Authority</b>                        | Gadsden     |     |    |     | 11      |                        |
| Gadsden County/City of Qu                                      | Independent |     |    |     | X       |                        |
| <b>Radiance Community Development District</b>                 | Flagler     |     |    |     |         |                        |
| Flagler County   | Independent | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)     | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status          | EEs | DC | SS  | No Plan | Comments               |
| <b>Rainbow Lakes Estates Municipal Service District</b>             | Levy, Marion    |     |    | X   | 11      |                        |
| Levy/Marion County  | Independent     |     |    |     |         |                        |
| <b>Ranches at Lake McLeod Community Development District</b>        | Polk            |     |    |     |         |                        |
| City of Eagle Lake  | Independent     | X   |    |     | X       |                        |
| <b>Randal Park Community Development District</b>                   | Orange          |     |    |     | 11      |                        |
| City of Orlando   | Independent     |     |    |     | X       |                        |
| <b>Ranger Drainage District</b>                                     | Orange          |     |    |     | 2       |                        |
| Orange County   | Independent     |     | X  | X   |         |                        |
| <b>Recreation and Water Conservation and Control District No. 1</b> | Nassau          |     |    | X   | 11      |                        |
| Nassau County   | Dependent       |     |    |     |         |                        |
| <b>Reedy Creek Improvement District</b>                             | Orange, Osceola |     |    | X   |         |                        |
| Multi   | Independent     |     |    | X   |         |                        |
| <b>Regal-Village Community Development District</b>                 | Miami-Dade      |     |    |     |         |                        |
| Miami-Dade County   | Independent     |     |    |     | X       |                        |
| <b>Remington Community Development District</b>                     | Osceola         |     |    |     | 11      |                        |
| Osceola County  | Independent     |     |    |     | X       |                        |
| <b>Renaissance Commons Community Development District</b>           | Palm Beach      |     |    |     | 11      |                        |
| City of Boynton Beach   | Independent     |     |    |     | X       |                        |
| <b>Renaissance Community Development District</b>                   | Lee             |     |    |     |         |                        |
| Lee County  | Independent     | X   |    |     | X       |                        |
| <b>Renew Arlington Community Redevelopment Agency</b>               | Duval           |     |    |     | 11      |                        |
| City of Jacksonville  | Dependent       |     |    |     |         |                        |
| <b>Reserve at Pradera Community Development District</b>            | Hillsborough    |     |    |     |         |                        |
| Hillsborough County   | Independent     | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)        | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status             | EEs | DC | SS  | No Plan | Comments               |
| <b>Reserve at Van Oaks Community Development District</b>  | Polk               |     |    |     |         |                        |
| City of Auburndale   | Independent        | X   |    |     |         |                        |
| <b>Reserve Community Development District</b>              | St. Lucie          |     |    |     |         |                        |
| St. Lucie County   | Independent        |     |    | X   | X       |                        |
| <b>Reserve Community Development District 2</b>            | St. Lucie          |     |    |     | 11      |                        |
| St. Lucie County   | Independent        |     |    |     | X       |                        |
| <b>Reunion East Community Development District</b>         | Osceola            |     |    |     | 11      |                        |
| Osceola County   | Independent        |     |    |     | X       |                        |
| <b>Reunion West Community Development District</b>         | Osceola            |     |    |     | 11      |                        |
| Osceola County   | Independent        |     |    |     | X       |                        |
| <b>Rhodine Road North Community Development District</b>   | Hillsborough       |     |    |     | 11      |                        |
| Hillsborough County  | Independent        |     |    |     |         |                        |
| <b>Ridge at Apopka Community Development District</b>      | Orange             |     |    |     | 11      |                        |
| City of Apopka   | Independent        | X   |    |     |         |                        |
| <b>Ridge at Heath Brook Community Development District</b> | Marion             |     |    |     |         |                        |
| City of Ocala  | Independent        | X   |    |     | X       |                        |
| <b>Ridge Water Control District</b>                        | Highlands          |     |    |     |         |                        |
| Highlands County   | Independent        |     |    | X   |         |                        |
| <b>Ridgewood Trails Community Development District</b>     | Clay               |     |    |     | 11      | Elected                |
| Clay County  | Independent        |     |    | X   | X       |                        |
| <b>Ritta Drainage District</b>                             | Hendry, Palm Beach |     |    | X   | 11      |                        |
| Multi  | Independent        |     |    |     |         |                        |
| <b>River Bend Community Development District</b>           | Hillsborough       |     |    |     | 11      |                        |
| Hillsborough County  | Independent        |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>River Glen Community Development District</b>                   | Nassau       |     |    |     | 11      |                        |
| Nassau County  | Independent  |     |    |     | X       |                        |
| <b>River Hall Community Development District</b>                   | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     |    |     | X       |                        |
| <b>River Landing Community Development District</b>                | Pasco        |     |    |     |         |                        |
| Pasco County   | Independent  |     |    |     | X       |                        |
| <b>River Place on the St. Lucie Community Development District</b> | St. Lucie    |     |    |     | 11      |                        |
| City of Port St. Lucie   | Independent  |     |    |     | X       |                        |
| <b>River Ridge Community Development District</b>                  | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     |    |     | X       |                        |
| <b>Riverbend West Community Development District</b>               | Hillsborough |     |    |     |         |                        |
| Hillsborough County  | Independent  | X   |    |     | X       |                        |
| <b>Rivercrest Community Development District</b>                   | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Rivers Edge Community Development District</b>                  | St. Johns    |     |    |     | 11      | Elected                |
| St. Johns County   | Independent  |     |    | X   | X       |                        |
| <b>Rivers Edge II Community Development District</b>               | St. Johns    |     |    |     | 11      |                        |
| St. Johns County   | Independent  |     |    |     |         |                        |
| <b>Rivers Edge III Community Development District</b>              | St. Johns    |     |    |     |         |                        |
| St. Johns County   | Independent  |     |    |     |         |                        |
| <b>Riverside Park Community Development District</b>               | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Riverwalk Community Development District</b>                    | Orange       |     |    |     |         |                        |
| City of Orlando  | Independent  | X   |    |     |         |                        |

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| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Riverwood Community Development District</b>         | Charlotte   |     |    |     | 11      |                        |
| Charlotte County  | Independent |     |    |     | X       |                        |
| <b>Riverwood Estates Community Development District</b> | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Independent |     |    |     | X       |                        |
| <b>Riviera Beach Community Redevelopment Agency</b>     | Palm Beach  |     |    |     | 11      |                        |
| City of Riviera Beach                                   | Dependent   |     |    |     | X       |                        |
| <b>Riviera Beach Housing Authority</b>                  | Palm Beach  |     |    |     | 11      | None                   |
| City of Riviera Beach                                   | Dependent   |     |    | X   |         |                        |
| <b>Rivington Community Development District</b>         | Volusia     |     |    |     | 11      |                        |
| City of DeBary  | Independent |     |    |     |         |                        |
| <b>Roan Bridge Community Development District</b>       | Osceola     |     |    |     |         |                        |
| City of St. Cloud                                       | Independent | X   |    |     |         |                        |
| <b>Rolling Hills Community Development District</b>     | Clay        |     |    |     | 11      | Elected                |
| Clay County   | Independent |     |    | X   | X       |                        |
| <b>Rolling Oaks Community Development District</b>      | Osceola     |     |    |     | 11      |                        |
| Osceola County  | Independent |     |    |     | X       | No employees           |
| <b>Rupert J. Smith Law Library of St. Lucie County</b>  | St. Lucie   |     |    |     | 6       |                        |
| St. Lucie County  | Independent |     |    |     |         |                        |
| <b>Rustic Oaks Community Development District</b>       | Sarasota    |     |    |     | 11      |                        |
| City of Venice  | Independent | X   |    |     |         |                        |
| <b>Ryals Creek Community Development District</b>       | Duval       |     |    |     |         |                        |
| City of Jacksonville                                    | Independent |     |    |     |         |                        |
| <b>Rye Crossing Community Development District</b>      | Manatee     |     |    |     |         |                        |
| Manatee County  | Independent | X   |    |     |         |                        |

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| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Rye Ranch Community Development District</b>                            | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent | X   |    |     |         |                        |
| <b>Sabal Palm Community Development District</b>                           | Broward     |     |    |     | 11      |                        |
| City of Tamarac  | Independent |     |    |     | x       |                        |
| <b>Saddle Creek Preserve of Polk County Community Development District</b> | Polk        |     |    |     |         |                        |
| Polk County  | Independent |     |    |     | X       |                        |
| <b>Safety Harbor Community Redevelopment Agency</b>                        | Pinellas    |     |    |     | 11      |                        |
| City of Safety Harbor  | Dependent   |     |    |     | X       |                        |
| <b>Sail Harbour Community Development District</b>                         | Lee         |     |    |     | 11      |                        |
| Lee County   | Independent |     |    |     | X       |                        |
| <b>Saltleaf Community Development District</b>                             | Lee         |     |    |     |         |                        |
| Lee County   | Independent |     |    |     | X       |                        |
| <b>Saltmeadows Community Development District</b>                          | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent | X   |    |     |         |                        |
| <b>Sampson Creek Community Development District</b>                        | St. Johns   |     |    |     | 11      | Elected                |
| St. Johns County   | Independent |     |    | X   | X       |                        |
| <b>San Carlos Estates Water Control District</b>                           | Lee         |     |    |     |         |                        |
| City of Bonita Springs   | Independent |     |    | X   | X       |                        |
| <b>San Carlos Park Fire Protection and Rescue Service District</b>         | Lee         |     | X  | X   |         |                        |
| Lee County   | Independent |     | X  | X   |         |                        |
| <b>San Simeon Community Development District</b>                           | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County  | Independent |     |    |     |         |                        |
| <b>Sanctuary Cove Community Development District</b>                       | Manatee     |     |    |     | 11      |                        |
| City of Palmetto   | Independent |     |    |     | X       |                        |

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| District's Name                                      | County(ies)       | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                            | Status            | EEs | DC | SS  | No Plan | Comments               |
| <b>Sandmine Road Community Development District</b>  | Polk              |     |    |     |         |                        |
| Polk County  | Independent       | X   |    |     | X       |                        |
| <b>Sandridge Community Development District</b>      | Clay              |     |    |     |         |                        |
| Clay County  | Independent       |     |    |     |         |                        |
| <b>Sanford Airport Authority</b>                     | Seminole          |     |    | X   | 4       |                        |
| City of Sanford                                      | Dependent         |     | X  |     |         |                        |
| <b>Sanford Housing Authority</b>                     | Seminole          |     |    | X   | 11      | None                   |
| City of Sanford                                      | Dependent         |     |    | X   |         |                        |
| <b>Sanibel Fire and Rescue District</b>              | Lee               |     |    | X   |         |                        |
| Lee County   | Independent       |     | X  | X   |         |                        |
| <b>Sanibel Public Library District</b>               | Lee               |     |    |     |         |                        |
| City of Sanibel                                      | Independent       |     |    | X   |         |                        |
| <b>Santa Fe Soil and Water Conservation District</b> | Columbia          |     |    |     | 11      |                        |
| Columbia County                                      | Independent       |     |    |     | X       |                        |
| <b>Santa Rosa Bay Bridge Authority</b>               | Santa Rosa        |     |    |     | 11      |                        |
| Santa Rosa County                                    | Independent       |     |    | X   |         |                        |
| <b>Santa Rosa County Health Facilities Authority</b> | Santa Rosa        |     |    |     | 11      |                        |
| Santa Rosa County                                    | Dependent         |     |    |     |         |                        |
| <b>Santa Rosa County Housing Finance Authority</b>   | Santa Rosa        |     |    |     |         |                        |
| Santa Rosa County                                    | Dependent         | X   |    |     | X       |                        |
| <b>Santa Rosa Island Authority</b>                   | Escambia          |     |    | X   | 11      |                        |
| Escambia County                                      | Dependent         |     |    |     |         |                        |
| <b>Sarasota Bay Estuary Program</b>                  | Manatee, Sarasota |     |    | X   | 11      |                        |
| Multi  | Independent       |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)       | No DB FRS Other SS Coverage Exclusions |
|---|-------------------|--|
| Local Governing Authority                               | Status            | EEs DC SS No Plan Comments             |
| <b>Sarasota County Health Facilities Authority</b>      | Sarasota          |  |
| Sarasota County   | Dependent         | X                                      |
| <b>Sarasota County Law Library</b>                      | Sarasota          |  |
| Sarasota County   | Dependent         |  |
| <b>Sarasota County Mental Health Care District</b>      | Sarasota          |  |
| Sarasota County   | Dependent         | X                                      |
| <b>Sarasota County Mosquito Control District</b>        | Sarasota          |  |
| Sarasota County   | Dependent         |  |
| <b>Sarasota County Public Hospital District</b>         | Sarasota          |  |
| Sarasota County   | Independent       |  |
| <b>Sarasota Housing Authority</b>                       | Sarasota          |  |
| City of Sarasota  | Dependent         |  |
| <b>Sarasota National Community Development District</b> | Sarasota          |  |
| Sarasota County   | Independent       |  |
| <b>Sarasota Soil and Water Conservation District</b>    | Sarasota          |  |
| Sarasota County   | Independent       |  |
| <b>Sarasota-Manatee Airport Authority</b>               | Manatee, Sarasota |  |
| Multi   | Independent       |  |
| <b>Satellite Beach Community Redevelopment Agency</b>   | Brevard           |  |
| City of Satellite Beach                                 | Dependent         |  |
| <b>Sausalito Bay Community Development District</b>     | Miami-Dade        |  |
| Miami-Dade County                                       | Independent       |  |
| <b>Savanna Lakes Community Development District</b>     | Lee               |  |
| Lee County  | Independent       | X                                      |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)           | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                  | Status                | EEs | DC | SS  | No Plan | Comments               |
| <b>Sawgrass Village Community Development District</b>     | Manatee               |     |    |     | 11      |                        |
| Manatee County   | Independent           |     |    |     |         |                        |
| <b>Sawyer's Landing Community Development District</b>     | Miami-Dade            |     |    |     | 11      |                        |
| Miami-Dade County  | Independent           | X   |    |     |         |                        |
| <b>Scenic Highway Community Development District</b>       | Polk                  |     |    |     | 11      |                        |
| City of Haines City  | Independent           |     |    |     |         |                        |
| <b>Scenic Terrace North Community Development District</b> | Polk                  |     |    |     | 11      |                        |
| City of Haines City  | Independent           | X   |    |     |         |                        |
| <b>Scenic Terrace South Community Development District</b> | Polk                  |     |    |     |         |                        |
| Town of Lake Hamilton                                      | Independent           | X   |    |     |         |                        |
| <b>Schaller Preserve Community Development District</b>    | Polk                  |     |    |     |         |                        |
| Polk County  | Independent           | X   |    |     |         |                        |
| <b>Seagrove Community Development District</b>             | St. Lucie             |     |    |     | 11      |                        |
| St. Lucie County   | Independent           |     |    |     |         |                        |
| <b>Seaton Creek Reserve Community Development District</b> | Duval                 |     |    |     |         |                        |
| City of Jacksonville                                       | Independent           | X   |    |     |         |                        |
| <b>Sebastian Inlet Tax District</b>                        | Brevard, Indian River |     |    | X   |         |                        |
| Multi  | Independent           |     |    |     |         |                        |
| <b>Sebastian Isles Community Development District</b>      | Miami-Dade            |     |    |     |         |                        |
| Miami-Dade County  | Independent           | X   |    |     |         |                        |
| <b>Sebastian River Improvement District</b>                | Indian River          |     |    |     | 11      |                        |
| Indian River County  | Independent           |     |    |     | X       |                        |
| <b>Sebring Airport Authority</b>                           | Highlands             |     |    | X   | 11      |                        |
| City of Sebring  | Dependent             |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                               | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Sebring Community Redevelopment Agency</b>           | Highlands   |     |    | X   | 11      |                        |
| City of Sebring   | Dependent   |     |    |     |         |                        |
| <b>Sebring Regional Airport and Industrial Park CRA</b> | Highlands   |     |    |     | 11      |                        |
| Highlands County  | Dependent   |     |    |     |         |                        |
| <b>Sedona Point Community Development District</b>      | Miami-Dade  |     |    |     | 11      |                        |
| Miami-Dade County                                       | Independent |     |    |     |         |                        |
| <b>Seminole County Housing Authority</b>                | Seminole    |     |    |     | 11      |                        |
| Seminole County   | Independent |     |    |     | X       |                        |
| <b>Seminole County Industrial Development Authority</b> | Seminole    |     |    | X   | 11      |                        |
| Seminole County   | Dependent   |     |    |     |         |                        |
| <b>Seminole County Port Authority</b>                   | Seminole    |     |    | X   | 11      |                        |
| Seminole County   | Dependent   |     |    |     |         |                        |
| <b>Seminole Improvement District</b>                    | Palm Beach  |     |    |     | 11      |                        |
| Palm Beach County                                       | Independent |     |    |     | X       |                        |
| <b>Seminole Palms Community Development District</b>    | Flagler     |     |    |     |         |                        |
| City of Palm Coast                                      | Independent | X   |    |     |         |                        |
| <b>Seminole Soil and Water Conservation District</b>    | Seminole    |     |    |     | 11      |                        |
| Seminole County   | Independent |     |    |     | X       |                        |
| <b>Seven Oaks Community Development District</b>        | Pasco       |     |    |     | 11      |                        |
| Pasco County  | Independent |     |    |     | X       |                        |
| <b>Shadowlawn Community Development District</b>        | Clay        |     |    |     |         |                        |
| Clay County   | Independent | X   |    |     |         |                        |
| <b>Shawano Water Control District</b>                   | Palm Beach  |     |    | X   | 11      |                        |
| Palm Beach County                                       | Independent |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                      | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Shell Point Community Development District</b>              | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     |         |                        |
| <b>Sherwood Manor Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     |         |                        |
| <b>Shingle Creek at Bronson Community Development District</b> | Osceola      |     |    |     |         |                        |
| Osceola County   | Independent  |     |    |     |         |                        |
| <b>Shingle Creek Community Development District</b>            | Osceola      |     |    |     | 11      |                        |
| Osceola County   | Independent  |     |    |     | X       |                        |
| <b>Siena North Community Development District</b>              | Miami-Dade   |     |    |     |         |                        |
| Miami-Dade County  | Independent  | X   |    |     |         |                        |
| <b>Silver Oaks Community Development District</b>              | St. Lucie    |     |    |     |         |                        |
| St. Lucie County   | Independent  | X   |    |     |         |                        |
| <b>Silver Palms Community Development District</b>             | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Silver Palms West Community Development District</b>        | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  | X   |    |     |         |                        |
| <b>Silverado Community Development District</b>                | Pasco        |     |    |     | 11      |                        |
| City of Zephyrhills  | Independent  |     |    |     |         |                        |
| <b>Silverlake Community Development District</b>               | Polk         |     |    |     |         |                        |
| City of Lake Alfred  | Independent  | X   |    |     |         |                        |
| <b>Silverleaf Community Development District</b>               | Manatee      |     |    |     | 11      |                        |
| Manatee County   | Independent  |     |    |     | X       |                        |
| <b>Simmons Village North Community Development District</b>    | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Six Mile Creek Community Development District</b>                  | St. Johns    |     |    |     | 11      | Elected                |
| St. Johns County  | Independent  |     |    | X   | X       |                        |
| <b>Solaeris Community Development District</b>                        | St. Lucie    |     |    |     |         |                        |
| St. Lucie County  | Independent  |     |    |     | X       |                        |
| <b>Solid Waste Authority of Palm Beach County</b>                     | Palm Beach   |     |    | X   | 11      |                        |
| Palm Beach County   | Dependent    |     |    |     |         |                        |
| <b>Solid Waste Disposal District</b>                                  | Indian River |     |    | X   | 9       |                        |
| Indian River County   | Dependent    |     |    | X   | X       |                        |
| <b>Solterra Community Development District</b>                        | Broward      |     |    |     | 11      |                        |
| City of Sunrise   | Independent  | X   |    |     |         |                        |
| <b>Solterra Resort Community Development District</b>                 | Polk         |     |    |     | 11      |                        |
| Polk County   | Independent  |     |    |     | X       |                        |
| <b>Somerset Bay Community Development District</b>                    | Hernando     |     |    |     |         |                        |
| Hernando County   | Independent  | X   |    |     |         |                        |
| <b>Somerset Community Development District</b>                        | Walton       |     |    |     | 11      |                        |
| Walton County   | Independent  |     |    |     | X       |                        |
| <b>Sonoma Bay Community Development District</b>                      | Palm Beach   |     |    |     | 11      |                        |
| City of Riviera Beach   | Independent  |     |    |     | X       |                        |
| <b>Sorrento Pines Community Development District</b>                  | Lake         |     |    |     |         |                        |
| Lake County   | Independent  |     |    |     | X       |                        |
| <b>South Bay Community Development District (Hillsborough County)</b> | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     | X       |                        |
| <b>South Brevard Recreation Special District</b>                      | Brevard      |     |    |     |         |                        |
| Brevard County  | Dependent    | X   |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)      | No  | DB  | FRS | Other   | SS Coverage Exclusions |
|---|------------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority   | Status           | EEs | DC  | SS  | No Plan | Comments               |
| <b>South Indian River Water Control District</b>                              | Palm Beach       |     |     | X   | 11      |                        |
| Palm Beach County   | Independent      |     | X   |     |         |                        |
| <b>South Kendall Community Development District</b>                           | Miami-Dade       |     |     |     | 11      |                        |
| Miami-Dade County   | Independent      |     |     |     | X       |                        |
| <b>South Pointe Special Dependent Tax District</b>                            | Hillsborough     |     |     | X   | 11      |                        |
| Hillsborough County   | Dependent        |     |     |     |         |                        |
| <b>South Seminole and North Orange County Wastewater Transmission Authori</b> | Orange, Seminole |     |     | X-G | 11      |                        |
| Multi   | Independent      |     | X   |     |         |                        |
| <b>South Shore Corporate Park Industrial Community Development District</b>   | Hillsborough     |     |     |     | 11      |                        |
| Hillsborough County   | Independent      |     |     |     | X       |                        |
| <b>South Shore Drainage District</b>  | Palm Beach       |     |     | X   | 11      |                        |
| Palm Beach County   | Independent      |     |     |     |         |                        |
| <b>South Trail Fire Protection and Rescue Service District</b>                | Lee              |     |     | X   |         |                        |
| Lee County  | Independent      |     | X   |     |         |                        |
| <b>South Village Community Development District</b>                           | Clay             |     |     |     |         |                        |
| Clay County   | Independent      | X   |     |     | X       |                        |
| <b>South Walton County Mosquito Control District</b>                          | Walton           |     |     | X   | 11      |                        |
| Walton County   | Independent      |     |     |     |         |                        |
| <b>South Walton Fire District</b>   | Walton           |     | X-F |     |         |                        |
| Walton County   | Independent      |     |     |     |         |                        |
| <b>Southaven Community Development District</b>                               | St. Johns        |     |     |     | 11      |                        |
| St. Johns County  | Independent      |     |     |     | X       |                        |
| <b>Southeast Overtown / Park West Community Redevelopment Agency</b>          | Miami-Dade       |     |     |     | 11      |                        |
| City of Miami   | Dependent        |     |     |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Southeast Volusia Hospital District</b>                        | Volusia     |     |    | X   | 10      |                        |
| Volusia County  | Independent |     |    | X   |         |                        |
| <b>Southern Grove Community Development District No. 1</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 10</b>       | St. Lucie   |     |    |     |         |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 2</b>        | St. Lucie   |     |    |     |         |                        |
| City of Port St. Lucie  | Independent | X   |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 3</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 4</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 5</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 6</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 7</b>        | St. Lucie   |     |    |     |         |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 8</b>        | St. Lucie   |     |    |     |         |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Grove Community Development District No. 9</b>        | St. Lucie   |     |    |     |         |                        |
| City of Port St. Lucie  | Independent |     |    |     | X       |                        |
| <b>Southern Hills Plantation I Community Development District</b> | Hernando    |     |    |     | 11      |                        |
| City of Brooksville   | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No DB FRS Other   | SS Coverage Exclusions |  |
|---|--|-------------------|------------------------|--|
| Local Governing Authority   | Status   | EEs DC SS No Plan | Comments               |  |
| <b>Southern Hills Plantation II Community Development District</b>  | Hernando   |                   | 11                     |  |
| City of Brooksville   | Independent  |                   | X                      |  |
| <b>Southern Hills Plantation III Community Development District</b> | Hernando   |                   | 11                     |  |
| City of Brooksville   | Independent  |                   | X                      |  |
| <b>Southern Manatee Fire and Rescue District</b>                    | Manatee  | X                 | 11                     |  |
| Manatee County  | Independent  |                   |                        | Defined benefit for fire and general employees |
| <b>Southshore Bay Community Development District</b>                | Hillsborough   |                   | 11                     |  |
| Hillsborough County   | Independent  |                   |                        |  |
| <b>Southwest County Improvement District</b>                        | Manatee  |                   | 11                     |  |
| Manatee County  | Dependent  |                   |                        |  |
| <b>Southwest Deltona Community Redevelopment Agency</b>             | Volusia  |                   | 11                     |  |
| City of Deltona   | Dependent  |                   |                        |  |
| <b>Southwest Florida Water Management District</b>                  | Charlotte, Citrus, Desoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter |                   | X 11                   |  |
| Multi   | Independent  |                   |                        |  |
| <b>Space Florida</b>  | Brevard, Duval, Gulf, Okaloosa, Santa Rosa, Walton   |                   | 11                     |  |
| Multi   | Independent  |                   | X                      |  |
| <b>Spencer Creek Community Development District</b>                 | Hillsborough   |                   | 11                     |  |
| Hillsborough County   | Independent  |                   |                        |  |
| <b>Spicewood Community Development District</b>                     | Miami-Dade   |                   | 11                     |  |
| Miami-Dade County   | Independent  |                   | X                      |  |
| <b>Spring Hill Community Redevelopment Agency</b>                   | Volusia  |                   | 11                     |  |
| Volusia County / Deland   | Dependent  |                   | X                      |  |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Spring Lake Community Development District</b>                     | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     | X       |                        |
| <b>Spring Lake Improvement District</b>                               | Highlands    |     |    |     | 11      | None                   |
| Highlands County  | Independent  |     |    | X   |         |                        |
| <b>Spring Ridge Community Development District</b>                    | Hernando     |     |    |     | 11      |                        |
| Hernando County   | Independent  |     |    |     | X       |                        |
| <b>Springfield Community Redevelopment Agency</b>                     | Bay          |     |    |     | 11      |                        |
| City of Springfield   | Dependent    |     |    |     | X       |                        |
| <b>Springhills North Community Development District</b>               | Alachua      |     |    |     |         |                        |
| Alachua County  | Independent  | X   |    |     |         |                        |
| <b>Springhills South Community Development District</b>               | Alachua      |     |    |     |         |                        |
| Alachua County  | Independent  | X   |    |     |         |                        |
| <b>Springs at Lake Alfred Community Development District</b>          | Polk         |     |    |     |         |                        |
| City of Lake Alfred   | Independent  |     |    |     | X       |                        |
| <b>St. Armands Special Business Neighborhood Improvement District</b> | Sarasota     |     |    |     | 11      |                        |
| City of Sarasota  | Dependent    |     |    |     |         |                        |
| <b>St. Augustine Community Redevelopment Agency</b>                   | St. Johns    |     |    |     | 11      |                        |
| City of St. Augustine   | Dependent    |     |    |     | X       |                        |
| <b>St. Augustine Lakes Community Development District</b>             | St. Johns    |     |    |     |         |                        |
| St. Johns County  | Independent  | X   |    |     |         |                        |
| <b>St. Augustine Port, Waterway and Beach District</b>                | St. Johns    |     |    |     |         |                        |
| St. Johns County  | Independent  | X   |    |     | X       |                        |
| <b>St. Augustine-St. Johns County Airport Authority</b>               | St. Johns    |     |    | X   | 11      | None                   |
| St. Johns County  | Independent  |     |    | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Stevens Plantation Improvement Project Dependent Special District</b> | Osceola      |     |    |     | 11      |                        |
| City of St. Cloud  | Dependent    |     | X  |     |         |                        |
| <b>Stillwater Community Development District</b>                         | St. Johns    |     |    |     |         |                        |
| St. Johns County   | Independent  | X   |    |     | X       |                        |
| <b>Stonebrier Community Development District</b>                         | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Stonegate Community Development District</b>                          | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County  | Independent  |     |    |     | X       |                        |
| <b>Stonegate Preserve Community Development District</b>                 | Manatee      |     |    |     |         |                        |
| Manatee County   | Independent  | X   |    |     |         |                        |
| <b>StoneLake Ranch Community Development District</b>                    | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Stonewater Community Development District</b>                         | Lee          |     |    |     |         |                        |
| City of Cape Coral   | Independent  | X   |    |     | X       |                        |
| <b>Stoneybrook at Venice Community Development District</b>              | Sarasota     |     |    |     | 11      |                        |
| Sarasota County  | Independent  |     |    |     | X       |                        |
| <b>Stoneybrook Community Development District</b>                        | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     |    |     | X       |                        |
| <b>Stoneybrook North Community Development District</b>                  | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  |     |    |     |         |                        |
| <b>Stoneybrook South at ChampionsGate Community Development District</b> | Osceola      |     |    |     | 11      |                        |
| Osceola County   | Independent  |     |    |     |         |                        |
| <b>Stoneybrook South Community Development District</b>                  | Osceola      |     |    |     | 11      |                        |
| Osceola County   | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)    | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|----------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status         | EEs | DC | SS  | No Plan | Comments               |
| <b>Stoneybrook West Community Development District</b>                    | Orange         |     |    |     | 11      |                        |
| City of Winter Garden   | Independent    |     | X  |     |         |                        |
| <b>Storey Creek Community Development District</b>                        | Osceola        |     |    |     | 11      |                        |
| Osceola County  | Independent    |     |    |     |         |                        |
| <b>Storey Drive Community Development District</b>                        | Orange         |     |    |     | 11      |                        |
| City of Orlando   | Independent    | X   |    |     |         |                        |
| <b>Storey Park Community Development District</b>                         | Orange         |     |    |     | 11      |                        |
| City of Orlando   | Independent    |     |    |     |         |                        |
| <b>Stuart Crossing Community Development District</b>                     | Polk           |     |    |     |         |                        |
| City of Bartow  | Independent    | X   |    |     |         |                        |
| <b>Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District</b> | Alachua        |     |    |     |         |                        |
| Alachua County  | Dependent      | X   |    |     | X       |                        |
| <b>Sugarland Drainage District</b>  | Glades, Hendry |     |    |     | 11      |                        |
| Multi   | Independent    |     |    |     | X       |                        |
| <b>Sugarloaf Community Development District</b>                           | Lake           |     |    |     |         |                        |
| City of Minneola  | Independent    | X   |    |     |         |                        |
| <b>Sugarwood Groves Special District</b>                                  | Hillsborough   |     |    | X   | 11      |                        |
| Hillsborough County   | Dependent      |     |    |     |         |                        |
| <b>Summer Woods Community Development District</b>                        | Manatee        |     |    |     | 11      |                        |
| Manatee County  | Independent    |     |    |     | X       |                        |
| <b>Summerstone Community Development District</b>                         | Pasco          |     |    |     |         |                        |
| Pasco County  | Independent    | X   |    |     | X       |                        |
| <b>Summerville Community Development District</b>                         | Miami-Dade     |     |    |     | 11      |                        |
| Miami-Dade County   | Independent    |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions   |
|---|--------------|-----|----|-----|---------|--|
| Local Governing Authority                                 | Status       | EEs | DC | SS  | No Plan | Comments   |
| <b>Summit at Fern Hill Community Development District</b> | Hillsborough |     |    |     | 11      |  |
| Hillsborough County                                       | Independent  |     |    |     |         |  |
| <b>Summit View Community Development District</b>         | Pasco        |     |    |     | 11      |  |
| City of Dade City   | Independent  |     |    |     |         |  |
| <b>Sumter County Industrial Development Authority</b>     | Sumter       |     |    |     |         |  |
| Sumter County   | Dependent    | X   |    |     | X       |  |
| <b>Sumter Landing Community Development District</b>      | Sumter       |     |    |     | 11      |  |
| Sumter County   | Independent  |     | X  |     |         |  |
| <b>Sumter Soil and Water Conservation District</b>        | Sumter       |     |    |     | 11      |  |
| Sumter County, Bushnell                                   | Independent  |     |    |     | X       |  |
| <b>Sunbridge Stewardship District</b>                     | Osceola      |     |    |     | 11      |  |
| Osceola County  | Independent  |     |    |     | X       |  |
| <b>Suncoast Community Development District</b>            | Pasco        |     |    |     | 11      |  |
| Pasco County  | Independent  |     |    |     | X       |  |
| <b>Sungate Community Development District</b>             | Volusia      |     |    |     |         |  |
| City of Daytona Beach                                     | Independent  |     |    |     | X       |  |
| <b>Sun'n Lake of Sebring Improvement District</b>         | Highlands    |     |    |     | 11      |  |
| Highlands County  | Independent  |     | X  |     |         | The District offers a 401a/457 combination plan with a 100% employer match up to 5%. |
| <b>Sunny Hills Units 12-15 Dependent District</b>         | Washington   |     |    |     | 11      |  |
| Washington County   | Dependent    |     |    |     | X       |  |
| <b>Sunnyland Farms Community Development District</b>     | St. Lucie    |     |    |     | 11      |  |
| St. Lucie County  | Independent  |     |    |     | X       |  |
| <b>Sunrise Key Neighborhood Improvement District</b>      | Broward      |     |    |     | 11      |  |
| City of Ft. Lauderdale                                    | Dependent    |     |    |     | X       |  |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status   | EEs | DC | SS  | No Plan | Comments               |
| <b>Sunrise Lakes Phase IV Recreation District</b>            | Broward  |     |    |     | 11      |                        |
| City of Sunrise  | Independent  |     |    |     | X       |                        |
| <b>Sunshine Water Control District</b>                       | Broward  |     |    |     | 11      | None                   |
| Broward County   | Independent  |     | X  | X   |         |                        |
| <b>Sunstone Community Development District</b>               | Lake   |     |    |     | 11      |                        |
| City of Groveland  | Independent  |     |    |     |         |                        |
| <b>Suwannee County Conservation District</b>                 | Suwannee   |     |    |     | 11      |                        |
| Suwannee County  | Independent  |     |    |     | X       |                        |
| <b>Suwannee County Development Authority</b>                 | Suwannee   |     |    |     | 11      |                        |
| Suwannee County  | Dependent  |     |    |     | X       |                        |
| <b>Suwannee River Water Management District</b>              | Alachua, Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, Union |     |    | X   | 11      |                        |
| Multi  | Independent  |     |    |     |         |                        |
| <b>Suwannee Valley Transit Authority</b>                     | Columbia, Hamilton, Suwannee   |     |    | X   | 11      |                        |
| Multi  | Independent  |     |    |     |         |                        |
| <b>Suwannee Water and Sewer District</b>                     | Dixie  |     |    | X   |         |                        |
| Dixie County   | Dependent  |     |    |     |         |                        |
| <b>SweetBay Commercial Community Development District 1</b>  | Bay  |     |    |     | 11      |                        |
| City of Panama City  | Independent  |     |    |     |         |                        |
| <b>SweetBay Commercial Community Development District 2</b>  | Bay  |     |    |     | 11      |                        |
| City of Panama City  | Independent  |     |    |     |         |                        |
| <b>SweetBay Residential Community Development District 1</b> | Bay  |     |    |     | 11      |                        |
| City of Panama City  | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>SweetBay Residential Community Development District 2</b> | Bay         |     |    |     | 11      |                        |
| City of Panama City  | Independent |     |    |     |         |                        |
| <b>SweetBay Residential Community Development District 3</b> | Bay         |     |    |     | 11      |                        |
| City of Panama City  | Independent |     |    |     |         |                        |
| <b>SweetBay Residential Community Development District 4</b> | Bay         |     |    |     | 11      |                        |
| City of Panama City  | Independent |     |    |     |         |                        |
| <b>SweetBay Residential Community Development District 5</b> | Bay         |     |    |     | 11      |                        |
| City of Panama City  | Independent |     |    |     |         |                        |
| <b>SweetBay Residential Community Development District 6</b> | Bay         |     |    |     | 11      |                        |
| City of Panama City  | Independent |     |    |     |         |                        |
| <b>SweetBay Residential Community Development District 7</b> | Bay         |     |    |     | 11      |                        |
| City of Panama City  | Independent |     |    |     |         |                        |
| <b>Sweetwater Creek Community Development District</b>       | St. Johns   |     |    |     | 11      |                        |
| St. Johns County   | Independent |     |    |     | X       |                        |
| <b>SWI Community Development District</b>                    | Volusia     |     |    |     | 11      |                        |
| City of Port Orange  | Independent |     |    |     | X       |                        |
| <b>Talavera Community Development District</b>               | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Talis Park Community Development District</b>             | Collier     |     |    |     | 11      |                        |
| Collier County   | Independent |     |    |     | x       |                        |
| <b>Tallahassee Downtown Improvement Authority</b>            | Leon        |     |    |     | 11      |                        |
| City of Tallahassee  | Dependent   |     |    |     |         |                        |
| <b>Tallahassee Housing Authority</b>                         | Leon        |     |    | X   |         |                        |
| City of Tallahassee  | Dependent   |     |    | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)                                      | No DB FRS Other      | SS Coverage Exclusions |
|---|--|----------------------|------------------------|
| Local Governing Authority                                 | Status   | No EEs DC SS No Plan | Comments               |
| <b>Tamarindo Community Development District</b>           | Collier  |                      |                        |
| Collier County  | Independent                                      |                      | X                      |
| <b>Tampa Bay Area Regional Transit Authority</b>          | Hernando, Hillsborough, Manatee, Pasco, Pinellas |                      | 11                     |
| Multi   | Independent                                      |                      | X                      |
| <b>Tampa Bay Estuary Program</b>                          | Hillsborough, Manatee, Pinellas                  |                      | X 8                    |
| Multi   | Independent                                      | X                    | X                      |
| <b>Tampa Bay Water, A Regional Water Supply Authority</b> | Hillsborough, Pasco, Pinellas                    |                      | X 11                   |
| Multi   | Independent                                      |                      |                        |
| <b>Tampa Palms Community Development District</b>         | Hillsborough                                     |                      | 11                     |
| City of Tampa   | Independent                                      |                      | X X                    |
| <b>Tampa Palms Open Space and Transportation CDD</b>      | Hillsborough                                     |                      | 11                     |
| City of Tampa   | Independent                                      |                      |                        |
| <b>Tampa Port Authority</b>                               | Hillsborough                                     |                      | X 11                   |
| Hillsborough Co/Tampa                                     | Independent                                      |                      |                        |
| <b>Tampa Shores Special Dependent District</b>            | Hillsborough                                     |                      | 11                     |
| Hillsborough County                                       | Dependent  |                      |                        |
| <b>Tampa Sports Authority</b>                             | Hillsborough                                     |                      | X 11                   |
| Hillsborough County                                       | Independent                                      | X                    |                        |
| <b>Tampa-Hillsborough County Expressway Authority</b>     | Hillsborough                                     |                      | X 11                   |
| Hillsborough County/Tampa                                 | Independent                                      |                      |                        |
| <b>Tapestry Community Development District (New)</b>      | Osceola  |                      | 11                     |
| City of Kissimmee   | Independent                                      |                      | X                      |
| <b>Tara Community Development District</b>                | Manatee  |                      | 11                     |
| Manatee County  | Independent                                      |                      | X                      |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                         | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Tara Oaks Community Development District</b>   | Lake         |     |    |     |         |                        |
| City of Leesburg                                  | Independent  | X   |    |     | X       |                        |
| <b>Tarawood Special Dependent Tax District</b>    | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County                               | Dependent    |     |    |     |         |                        |
| <b>Tavares Greater Downtown TIF District</b>      | Lake         |     |    |     | 11      |                        |
| City of Tavares                                   | Dependent    |     | X  |     |         |                        |
| <b>Taylor Coastal Water and Sewer District</b>    | Taylor       |     |    | X   | 11      |                        |
| Taylor County                                     | Dependent    |     | X  |     |         |                        |
| <b>Taylor County Development Authority</b>        | Taylor       |     |    | X   | 11      |                        |
| Taylor County                                     | Independent  |     |    |     |         |                        |
| <b>Tern Bay Community Development District</b>    | Charlotte    |     |    |     | 11      |                        |
| Charlotte County                                  | Independent  |     |    |     | X       |                        |
| <b>Terra Bella Community Development District</b> | Pasco        |     |    |     | 11      |                        |
| Pasco County                                      | Independent  |     |    |     |         |                        |
| <b>Terra Lago Community Development District</b>  | Martin       |     |    |     | 11      |                        |
| Village of Indiantown                             | Independent  |     |    |     |         |                        |
| <b>Terracina Community Development District</b>   | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County                                 | Independent  |     |    |     | X       |                        |
| <b>Terreno Community Development District</b>     | Collier      |     |    |     | 11      |                        |
| Collier County                                    | Independent  |     |    |     |         |                        |
| <b>Tesoro Community Development District</b>      | St. Lucie    |     |    |     | 11      |                        |
| St. Lucie County                                  | Independent  |     |    |     | X       |                        |
| <b>The Children's Trust</b>                       | Miami-Dade   |     |    | X   |         |                        |
| Miami-Dade County                                 | Independent  |     | X  | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                         | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status                              | EEs | DC | SS  | No Plan | Comments               |
| <b>Thousand Oaks Community Development District</b>              | Palm Beach                          |     |    |     | 11      |                        |
| City of Riviera Beach  | Independent                         |     |    |     | X       |                        |
| <b>Three Islands Safe Neighborhood District</b>                  | Broward                             |     |    |     | 11      |                        |
| City of Hallandale Beach   | Dependent                           |     |    |     | X       |                        |
| <b>Three Rivers Community Development District</b>               | Nassau                              |     |    |     | 11      |                        |
| Nassau County  | Independent                         |     |    |     |         |                        |
| <b>Three Rivers Regional Library System</b>                      | Dixie, Gilchrist, Lafayette, Taylor |     | X  | X   |         |                        |
| Multi  | Independent                         |     | X  | X   |         |                        |
| <b>Three Rivers Stewardship District</b>                         | Sarasota                            |     |    |     |         |                        |
| Sarasota County  | Independent                         |     |    |     | X       |                        |
| <b>Tice Fire Protection and Rescue Service District</b>          | Lee                                 |     | X  | X   | 8       |                        |
| Lee County   | Independent                         |     | X  | X   |         |                        |
| <b>Timber Creek Community Development District</b>               | Hillsborough                        |     |    |     | 11      |                        |
| Hillsborough County  | Independent                         |     |    |     |         |                        |
| <b>Timber Creek Southwest Community Development District</b>     | Lee                                 |     |    |     | 11      |                        |
| Lee County   | Independent                         | X   |    |     |         |                        |
| <b>Tindall Hammock Irrigation and Soil Conservation District</b> | Broward                             |     |    |     | 11      |                        |
| Broward County   | Independent                         |     |    |     | X       |                        |
| <b>Tison's Landing Community Development District</b>            | Duval                               |     |    |     | 11      | Elected                |
| City of Jacksonville   | Independent                         |     |    | X   | X       |                        |
| <b>Titusville Community Redevelopment Agency</b>                 | Brevard                             |     |    |     | 11      |                        |
| City of Titusville   | Dependent                           |     |    |     |         |                        |
| <b>Titusville-Cocoa Airport District</b>                         | Brevard                             |     |    | X   | 11      |                        |
| Brevard County   | Dependent                           |     |    |     |         |                        |

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| District's Name   | County(ies)      | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                       | Status           | EEs | DC | SS  | No Plan | Comments               |
| <b>Tohopekaliga Water Authority</b>                             | Osceola          |     |    |     |         |                        |
| Osceola County and City of Kissimmee                            | Independent      |     | X  | X   |         |                        |
| <b>Tohoqua Community Development District</b>                   | Osceola          |     |    |     | 11      |                        |
| Osceola County  | Independent      |     |    |     |         |                        |
| <b>Tolomato Community Development District</b>                  | Duval, St. Johns |     |    |     |         |                        |
| Duval/St. Johns County  | Independent      |     | X  | X   | X       |                        |
| <b>Tomoka Community Development District</b>                    | Flagler          |     |    |     | 11      |                        |
| Flagler County  | Independent      |     |    |     | X       |                        |
| <b>Tomoka North Community Development District</b>              | Volusia          |     |    |     |         |                        |
| City of Daytona Beach   | Independent      | X   |    |     | X       |                        |
| <b>Toscana Isles Community Development District</b>             | Sarasota         |     |    |     | 11      |                        |
| City of Venice  | Independent      |     |    |     | X       |                        |
| <b>Touchstone Community Development District</b>                | Hillsborough     |     |    |     | 11      |                        |
| Hillsborough County   | Independent      |     |    |     |         |                        |
| <b>Town Center at Palm Coast Community Development District</b> | Flagler          |     |    |     | 11      |                        |
| Town of Palm Coast  | Independent      |     |    |     | X       |                        |
| <b>Town of Davie Neighborhood Improvement District</b>          | Broward          |     |    |     | 11      |                        |
| Town of Davie   | Dependent        |     |    |     | x       |                        |
| <b>Town of Eatonville Community Redevelopment Agency</b>        | Orange           |     |    |     | 11      |                        |
| Town of Eatonville  | Dependent        |     |    |     |         |                        |
| <b>Town of Jupiter Community Redevelopment Agency</b>           | Palm Beach       |     |    |     | 11      |                        |
| Town of Jupiter   | Dependent        |     |    |     | X       |                        |
| <b>Town of Kindred Community Development District</b>           | Osceola          |     |    |     | 11      |                        |
| Osceola County  | Independent      |     |    |     | X       |                        |

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| District's Name   | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                 | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Town of Kindred Community Development District II</b>  | Osceola     |     |    |     |         |                        |
| Osceola County  | Independent |     |    |     |         |                        |
| <b>Town of Lake Placid Community Redevelopment Agency</b> | Highlands   |     |    |     | 11      |                        |
| Town of Lake Placid                                       | Dependent   |     |    |     |         |                        |
| <b>Town of Marineland Community Redevelopment Agency</b>  | Flagler     |     |    |     | 11      |                        |
| Town of Marineland  | Dependent   |     |    |     |         |                        |
| <b>Towne of Seahaven Community Development District</b>   | Bay         |     |    |     | 11      |                        |
| City of Panama City Beach                                 | Independent |     |    |     | X       |                        |
| <b>Towne Park Community Development District</b>          | Polk        |     |    |     | 11      |                        |
| City of Lakeland  | Independent |     |    |     | X       |                        |
| <b>Towns at Woodsdale Community Development District</b>  | Pasco       |     |    |     |         |                        |
| Pasco County  | Independent | X   |    |     |         |                        |
| <b>Tradition Community Development District No. 1</b>     | St. Lucie   |     |    |     | 11      |                        |
| St. Lucie County  | Independent |     |    |     | X       |                        |
| <b>Tradition Community Development District No. 10</b>    | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                    | Independent |     |    |     | X       |                        |
| <b>Tradition Community Development District No. 11</b>    | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                    | Independent |     |    |     |         |                        |
| <b>Tradition Community Development District No. 2</b>     | St. Lucie   |     |    |     | 11      |                        |
| St. Lucie County  | Independent |     |    |     | X       |                        |
| <b>Tradition Community Development District No. 3</b>     | St. Lucie   |     |    |     | 11      |                        |
| St. Lucie County  | Independent |     |    |     | X       |                        |
| <b>Tradition Community Development District No. 4</b>     | St. Lucie   |     |    |     | 11      |                        |
| St. Lucie County  | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies) | No DB FRS Other      | SS Coverage Exclusions |      |
|---|-------------|----------------------|------------------------|------|
| Local Governing Authority   | Status      | No EEs DC SS No Plan | Comments               |      |
| <b>Tradition Community Development District No. 5</b>               | St. Lucie   |                      | 11                     |      |
| City of Port St. Lucie  | Independent |                      | X                      |      |
| <b>Tradition Community Development District No. 6</b>               | St. Lucie   |                      | 11                     |      |
| St. Lucie County  | Independent |                      | X                      |      |
| <b>Tradition Community Development District No. 7</b>               | St. Lucie   |                      | 11                     |      |
| City of Port St. Lucie  | Independent |                      | X                      |      |
| <b>Tradition Community Development District No. 8</b>               | St. Lucie   |                      | 11                     |      |
| City of Port St. Lucie  | Independent |                      | X                      |      |
| <b>Tradition Community Development District No. 9</b>               | St. Lucie   |                      | 11                     |      |
| City of Port St. Lucie  | Independent |                      | X                      |      |
| <b>Trailer Estates Park and Recreation District</b>                 | Manatee     |                      | X                      | None |
| Manatee County  | Independent | X                    | X                      |      |
| <b>Trails at Monterey Community Development District</b>            | Miami-Dade  |                      | 11                     |      |
| Miami-Dade County   | Independent |                      | X                      |      |
| <b>Trails Community Development District</b>                        | Duval       |                      | 11                     |      |
| City of Jacksonville  | Independent |                      | X                      |      |
| <b>Tranquility Community Development District</b>                   | Brevard     |                      |                        |      |
| City of Titusville  | Independent | X                    |                        |      |
| <b>Treasure Coast Education, Research and Development Authority</b> | St. Lucie   |                      | 11                     |      |
| St. Lucie County  | Dependent   |                      |                        |      |
| <b>Tree Island Estates Community Development District</b>           | Miami-Dade  |                      | 11                     |      |
| Miami-Dade County   | Independent |                      | X                      |      |
| <b>Treeline Preserve Community Development District</b>             | Lee         |                      | 11                     |      |
| City of Fort Myers  | Independent |                      | X                      |      |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                      | County(ies)                 | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-----------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                            | Status                      | EEs | DC | SS  | No Plan | Comments               |
| <b>Trevesta Community Development District</b>       | Manatee                     |     |    |     | 11      |                        |
| Manatee County                                       | Independent                 |     |    |     | X       |                        |
| <b>Tri-County Airport Authority</b>                  | Holmes, Jackson, Washington |     |    |     | 11      |                        |
| Multi  | Independent                 |     |    |     | X       |                        |
| <b>Tri-Par Estates Park and Recreation District</b>  | Sarasota                    |     |    |     | 11      | Part-time              |
| Sarasota County                                      | Independent                 |     |    | X   | X       |                        |
| <b>Triple Creek Community Development District</b>   | Hillsborough                |     |    |     | 11      |                        |
| Hillsborough County                                  | Independent                 |     |    |     | X       |                        |
| <b>Troup-Indiantown Water Control District</b>       | Martin                      |     |    |     | 11      | None                   |
| Martin County  | Independent                 |     |    | X   | X       |                        |
| <b>Trout Creek Community Development District</b>    | St. Johns                   |     |    |     | 11      |                        |
| St. Johns County                                     | Independent                 |     |    |     | X       |                        |
| <b>TSR Community Development District</b>            | Pasco                       |     |    |     | 11      |                        |
| Pasco County   | Independent                 |     |    |     |         |                        |
| <b>Tuckers Pointe Community Development District</b> | Charlotte                   |     |    |     |         |                        |
| Charlotte County                                     | Independent                 | X   |    |     | X       |                        |
| <b>Tupelo Fire Control District</b>                  | Gulf                        |     |    | X   | 11      |                        |
| Gulf County  | Dependent                   |     |    |     |         |                        |
| <b>Tupelo Soil and Water Conservation District</b>   | Gulf                        |     |    |     |         |                        |
| Gulf County  | Independent                 | X   |    |     | X       |                        |
| <b>Turnbull Creek Community Development District</b> | St. Johns                   |     |    |     | 11      | Elected                |
| St. Johns County                                     | Independent                 |     |    | X   | X       |                        |
| <b>Turtle Run Community Development District</b>     | Broward                     |     |    |     | 11      | Elected                |
| City of Coral Springs                                | Independent                 |     | X  | X   |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Twelve Oaks Special District</b>                         | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     | X       |                        |
| <b>Twin Creeks North Community Development District</b>     | St. Johns    |     |    |     | 11      |                        |
| St. Johns County  | Independent  |     |    |     |         |                        |
| <b>Twin Lakes Water Control District</b>                    | Broward      |     |    | X   | 11      |                        |
| City of West Park   | Dependent    |     |    |     |         |                        |
| <b>Twisted Oaks Pointe Community Development District</b>   | Sumter       |     |    |     |         |                        |
| City of Wildwood  | Independent  | X   |    |     |         |                        |
| <b>Two Creeks Community Development District</b>            | Clay         |     |    |     | 11      |                        |
| Clay County   | Independent  |     |    |     | X       |                        |
| <b>Two Lakes Community Development District</b>             | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Independent  |     |    |     |         |                        |
| <b>Two Rivers East Community Development District</b>       | Pasco        |     |    |     |         |                        |
| Pasco County  | Independent  | X   |    |     |         |                        |
| <b>Two Rivers North Community Development District</b>      | Pasco        |     |    |     |         |                        |
| Pasco County  | Independent  | X   |    |     |         |                        |
| <b>Two Rivers South Community Development District</b>      | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     |         |                        |
| <b>Two Rivers West Community Development District</b>       | Pasco        |     |    |     |         |                        |
| Pasco County  | Independent  | X   |    |     |         |                        |
| <b>U.S. Highway 17-92 Corridor Redevelopment Agency</b>     | Seminole     |     |    |     | 11      |                        |
| Seminole County   | Dependent    |     |    |     |         |                        |
| <b>U.S. Highway 441 / 27 Community Redevelopment Agency</b> | Lake         |     |    |     | 11      |                        |
| City of Leesburg  | Dependent    |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Union County Housing Authority</b>                            | Union       |     |    | X   |         |                        |
| Union County   | Independent |     |    | X   |         |                        |
| <b>Union County Special Library District</b>                     | Union       |     |    | X   | 11      |                        |
| Union County   | Dependent   |     |    |     |         |                        |
| <b>Union Park Community Development District</b>                 | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     | X       |                        |
| <b>Union Park East Community Development District</b>            | Pasco       |     |    |     | 11      |                        |
| Pasco County   | Independent |     |    |     |         |                        |
| <b>Union Soil and Water Conservation District</b>                | Union       |     |    |     | 11      |                        |
| Union County   | Dependent   |     |    |     | X       |                        |
| <b>University Park Recreation District</b>                       | Manatee     |     |    |     |         |                        |
| Manatee County   | Independent |     |    |     |         |                        |
| <b>University Place Community Development District</b>           | Manatee     |     |    |     | 11      |                        |
| Manatee County   | Independent |     |    |     | X       |                        |
| <b>University Square Community Development District</b>          | Lee         |     |    |     |         |                        |
| Lee County   | Independent | X   |    |     | X       |                        |
| <b>University Village Community Development District</b>         | Lee         |     |    |     |         |                        |
| Lee County   | Independent | X   |    |     | X       |                        |
| <b>Upper Captiva Fire Protection and Rescue Service District</b> | Lee         |     |    |     | 11      |                        |
| Lee County   | Independent |     |    |     | X       |                        |
| <b>Urban Orlando Community Development District</b>              | Orange      |     |    |     | 11      |                        |
| City of Orlando  | Independent |     | X  |     |         |                        |
| <b>Utopia of Marion Community Development District</b>           | Marion      |     |    |     | 11      |                        |
| Marion County  | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                      | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                            | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Valencia Acres Community Development District</b> | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County                                    | Independent  |     |    |     | X       |                        |
| <b>Valencia Water Control District</b>               | Orange       |     |    |     |         |                        |
| Orange County  | Independent  | X   |    |     | X       |                        |
| <b>Valparaiso Cable Authority</b>                    | Okaloosa     |     |    |     | 11      |                        |
| City of Valparaiso                                   | Dependent    |     |    |     | X       |                        |
| <b>Valrico Manor Special Dependent Tax District</b>  | Hillsborough |     |    | X   | 11      |                        |
| Hillsborough County                                  | Dependent    |     |    |     |         |                        |
| <b>Varrea South Community Development District</b>   | Hillsborough |     |    |     |         |                        |
| City of Plant City                                   | Independent  | X   |    |     | X       |                        |
| <b>Vasari Community Development District</b>         | Lee          |     |    |     | 11      |                        |
| City of Bonita Springs                               | Independent  |     |    |     | X       |                        |
| <b>V-Dana Community Development District</b>         | Lee          |     |    |     | 11      |                        |
| Lee County   | Independent  | X   |    |     |         |                        |
| <b>Venetian Community Development District</b>       | Sarasota     |     |    |     |         |                        |
| City of Venice                                       | Independent  | X   |    |     | X       |                        |
| <b>Venetian Isles Community Development District</b> | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County                                    | Independent  |     |    |     | X       |                        |
| <b>Venetian Parc Community Development District</b>  | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County                                    | Independent  |     |    |     | X       |                        |
| <b>Venice Housing Authority</b>                      | Sarasota     |     |    | X   | 11      | None                   |
| City of Venice                                       | Dependent    |     |    | X   |         |                        |
| <b>Ventana Community Development District</b>        | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County                                  | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                       | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                             | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Veranda Community Development District</b>         | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       | No employees           |
| <b>Veranda Community Development District II</b>      | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     |         |                        |
| <b>Veranda Landing Community Development District</b> | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     |         |                        |
| <b>Verandah East Community Development District</b>   | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Verandah West Community Development District</b>   | Lee         |     |    |     | 11      |                        |
| Lee County  | Independent |     |    |     | X       |                        |
| <b>Verandahs Community Development District, The</b>  | Pasco       |     |    |     |         |                        |
| Pasco County  | Independent | X   |    |     | X       |                        |
| <b>Verano 1 Community Development District</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       |                        |
| <b>Verano 2 Community Development District</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       |                        |
| <b>Verano 3 Community Development District</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       |                        |
| <b>Verano 4 Community Development District</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       |                        |
| <b>Verano 5 Community Development District</b>        | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       |                        |
| <b>Verano Center Community Development District</b>   | St. Lucie   |     |    |     | 11      |                        |
| City of Port St. Lucie                                | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Vero Lakes Water Control District</b>                              | Indian River |     |    |     | 11      |                        |
| Indian River County   | Independent  |     |    |     | X       |                        |
| <b>Verona Walk Community Development District</b>                     | Collier      |     |    |     |         |                        |
| Collier County  | Independent  | X   |    |     | X       |                        |
| <b>Viera East Community Development District</b>                      | Brevard      |     |    |     | 11      |                        |
| Brevard County  | Independent  |     |    |     | X       |                        |
| <b>Viera Stewardship District</b>                                     | Brevard      |     |    |     | 11      |                        |
| Brevard County  | Independent  |     |    |     |         |                        |
| <b>Vilano Beach Street Lighting District</b>                          | St. Johns    |     |    | X   | 11      |                        |
| St. Johns County  | Dependent    |     |    |     |         |                        |
| <b>Villa Portofino East Community Development District</b>            | Miami-Dade   |     |    |     | 11      |                        |
| City of Homestead   | Independent  |     |    |     | X       |                        |
| <b>Villa Portofino West Community Development District</b>            | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Independent  |     |    |     | X       |                        |
| <b>Village at Gulfstream Park Community Development District, The</b> | Broward      |     |    |     | 11      |                        |
| City of Hallandale Beach  | Independent  |     |    |     | X       |                        |
| <b>Village Center Community Development District</b>                  | Lake         |     |    |     | 11      |                        |
| Town of Lady Lake   | Independent  |     |    |     | X       |                        |
| <b>Village Community Development District No. 1</b>                   | Sumter       |     |    |     | 11      |                        |
| Sumter County   | Independent  |     |    |     | X       |                        |
| <b>Village Community Development District No. 10</b>                  | Sumter       |     |    |     | 11      |                        |
| Sumter County   | Independent  |     |    |     | X       |                        |
| <b>Village Community Development District No. 11</b>                  | Lake         |     |    |     | 11      |                        |
| City of Fruitland Park  | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name                                      | County(ies) | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|-------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                            | Status      | EEs | DC | SS  | No Plan | Comments               |
| <b>Village Community Development District No. 12</b> | Sumter      |     |    |     | 11      |                        |
| City of Wildwood                                     | Independent |     |    |     |         |                        |
| <b>Village Community Development District No. 13</b> | Sumter      |     |    |     | 11      |                        |
| City of Wildwood                                     | Independent |     |    |     |         |                        |
| <b>Village Community Development District No. 14</b> | Lake        |     |    |     | 11      |                        |
| City of Leesburg                                     | Independent | X   |    |     |         |                        |
| <b>Village Community Development District No. 15</b> | Sumter      |     |    |     |         |                        |
| City of Wildwood                                     | Independent | X   |    |     | X       |                        |
| <b>Village Community Development District No. 2</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     |    |     | X       |                        |
| <b>Village Community Development District No. 3</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     | X  |     |         |                        |
| <b>Village Community Development District No. 4</b>  | Marion      |     |    |     | 11      |                        |
| Marion County  | Independent |     | X  |     |         |                        |
| <b>Village Community Development District No. 5</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     |    |     |         |                        |
| <b>Village Community Development District No. 6</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     |    |     | X       | No employees           |
| <b>Village Community Development District No. 7</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     |    |     | X       |                        |
| <b>Village Community Development District No. 8</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     |    |     | X       |                        |
| <b>Village Community Development District No. 9</b>  | Sumter      |     |    |     | 11      |                        |
| Sumter County  | Independent |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Village Estates West Special District</b>                        | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Dependent    |     |    |     | X       |                        |
| <b>Villages of Bloomingdale Community Development District</b>      | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County   | Independent  |     |    |     | X       |                        |
| <b>Villages of Glen Creek Community Development District</b>        | Manatee      |     |    |     | 11      |                        |
| City of Bradenton   | Independent  |     |    |     | X       |                        |
| <b>Villages of Westport Community Development District</b>          | Duval        |     |    |     | 11      |                        |
| City of Jacksonville  | Independent  |     |    |     | X       |                        |
| <b>Villagewalk of Bonita Springs Community Development District</b> | Lee          |     |    |     | 11      |                        |
| City of Bonita Springs  | Independent  |     |    |     | X       |                        |
| <b>VillaMar Community Development District</b>                      | Polk         |     |    |     | 11      |                        |
| City of Winter Haven  | Independent  |     |    |     |         |                        |
| <b>VillaSol Community Development District</b>                      | Osceola      |     |    |     | 11      |                        |
| Osceola County  | Independent  |     |    |     | X       |                        |
| <b>Vine Street Community Redevelopment Agency</b>                   | Osceola      |     |    |     | 11      |                        |
| City of Kissimmee   | Dependent    | X   |    |     |         |                        |
| <b>Visions at Orlando West Community Development District</b>       | Osceola      |     |    |     |         |                        |
| Osceola County  | Independent  |     |    |     | X       |                        |
| <b>Vista Community Development District</b>                         | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County   | Independent  |     |    |     | X       |                        |
| <b>Vista Lakes Community Development District</b>                   | Orange       |     |    |     | 11      |                        |
| City of Orlando   | Independent  |     |    |     | X       |                        |
| <b>Vizcaya in Kendall Community Development District</b>            | Miami-Dade   |     |    |     | 11      |                        |
| Miami-Dade County   | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status                       | EEs | DC | SS  | No Plan | Comments               |
| <b>Volusia County Educational Facilities Authority</b>           | Volusia                      |     |    | X   | 11      |                        |
| Volusia County   | Dependent                    |     |    |     |         |                        |
| <b>Volusia County Industrial Development Authority</b>           | Volusia                      |     |    |     | 11      |                        |
| Volusia County   | Dependent                    |     |    |     | X       |                        |
| <b>Volusia County Unified Fire District</b>                      | Volusia                      |     |    |     | 11      |                        |
| Volusia County   | Dependent                    |     |    |     | X       |                        |
| <b>Volusia Growth Management Commission</b>                      | Volusia                      |     |    |     | 11      |                        |
| Volusia County   | Dependent                    |     |    |     | X       |                        |
| <b>Volusia Soil and Water Conservation District</b>              | Volusia                      |     |    | X   | 11      |                        |
| Volusia County   | Independent                  |     |    |     |         |                        |
| <b>Wakulla County Industrial Development Authority (2016)</b>    | Wakulla                      |     |    |     | 11      |                        |
| Wakulla County   | Dependent                    |     |    |     |         |                        |
| <b>Wakulla Soil and Water Conservation District</b>              | Wakulla                      |     |    |     |         |                        |
| Wakulla County   | Independent                  | X   |    |     | X       |                        |
| <b>Walden Lake Community Association Local Government NID</b>    | Hillsborough                 |     |    |     | 11      |                        |
| City of Plant City   | Dependent                    |     |    |     | X       |                        |
| <b>Walkabout Community Development District</b>                  | Brevard                      |     |    |     | 11      |                        |
| Brevard County   | Independent                  |     |    |     | X       |                        |
| <b>Walkers Green Community Development District</b>              | Volusia                      |     |    |     | 11      |                        |
| City of Daytona Beach  | Independent                  | X   |    |     |         |                        |
| <b>Walnut Creek Community Development District</b>               | Broward                      |     |    |     | 11      |                        |
| City of Pembroke Pines   | Independent                  |     |    |     | X       |                        |
| <b>Walton / Okaloosa / Santa Rosa Regional Utility Authority</b> | Okaloosa, Santa Rosa, Walton |     |    |     | 11      |                        |
| Multi  | Independent                  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)           | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|-----------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority   | Status                | EEs | DC | SS  | No Plan | Comments               |
| <b>Water Cooperative of Central Florida</b>                           | Orange, Osceola, Polk |     |    |     |         |                        |
| Multi   | Independent           | X   |    |     | X       | No employees           |
| <b>Water Street Tampa Improvement District</b>                        | Hillsborough          |     |    |     | 11      |                        |
| Hillsborough County and City of Tampa                                 | Independent           |     |    |     |         |                        |
| <b>Waterchase Community Development District</b>                      | Hillsborough          |     |    |     | 11      |                        |
| Hillsborough County   | Independent           |     |    |     | X       |                        |
| <b>Waterford Community Development District</b>                       | Hernando              |     |    |     |         |                        |
| Hernando County   | Independent           | X   |    |     |         |                        |
| <b>Waterford Estates Community Development District</b>               | Charlotte             |     |    |     | 11      |                        |
| Charlotte County  | Independent           |     |    |     | X       |                        |
| <b>Waterford Landing Community Development District</b>               | Lee                   |     |    |     | 11      |                        |
| City of Fort Myers  | Independent           |     |    |     | X       |                        |
| <b>Waterford Special Dependent District</b>                           | Hillsborough          |     |    |     | 11      |                        |
| Hillsborough County   | Dependent             |     |    |     | X       |                        |
| <b>WaterGrass Community Development District I</b>                    | Pasco                 |     |    |     | 11      |                        |
| Pasco County  | Independent           |     |    |     | X       |                        |
| <b>WaterGrass Community Development District II</b>                   | Pasco                 |     |    |     | 11      |                        |
| Pasco County  | Independent           |     |    |     | X       |                        |
| <b>Waterleaf Community Development District (Hillsborough County)</b> | Hillsborough          |     |    |     | 11      |                        |
| Hillsborough County   | Independent           |     |    |     | X       |                        |
| <b>Waterlefe Community Development District (Manatee County)</b>      | Manatee               |     |    |     | 11      |                        |
| Manatee County  | Independent           |     |    |     | X       |                        |
| <b>Water's Edge Community Development District (Manatee County)</b>   | Manatee               |     |    |     | 11      |                        |
| Manatee County  | Independent           |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Waters Edge Community Development District (Pasco County)</b> | Pasco        |     |    |     | 11      |                        |
| Pasco County   | Independent  |     |    |     | X       |                        |
| <b>Waterset Central Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       | No employees           |
| <b>Waterset North Community Development District</b>             | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Waterset South Community Development District</b>             | Hillsborough |     |    |     |         |                        |
| Hillsborough County  | Independent  | X   |    |     |         |                        |
| <b>Waterside Community Development District</b>                  | Martin       |     |    |     |         |                        |
| Martin County  | Independent  |     |    |     | X       |                        |
| <b>Waterstone Community Development District</b>                 | St. Lucie    |     |    |     | 11      |                        |
| St. Lucie County   | Independent  |     |    |     | X       |                        |
| <b>Wauchula Community Redevelopment Agency</b>                   | Hardee       |     |    |     | 11      |                        |
| City of Wauchula   | Dependent    |     |    |     | X       |                        |
| <b>Waypointe Community Development District</b>                  | Volusia      |     |    |     |         |                        |
| City of Daytona Beach  | Independent  | X   |    |     | X       |                        |
| <b>Weiberg Road Community Development District</b>               | Polk         |     |    |     |         |                        |
| Town of Dundee   | Independent  | X   |    |     |         |                        |
| <b>Wellness Ridge Community Development District</b>             | Lake         |     |    |     |         |                        |
| City of Clermont   | Independent  | X   |    |     |         |                        |
| <b>Wentworth Estates Community Development District</b>          | Collier      |     |    |     |         |                        |
| Collier County   | Independent  | X   |    |     | X       |                        |
| <b>Wesbridge Community Development District</b>                  | Pasco        |     |    |     | 11      |                        |
| Pasco County   | Independent  |     |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)                       | No  | DB  | FRS | Other   | SS Coverage Exclusions |
|---|-----------------------------------|-----|-----|-----|---------|------------------------|
| Local Governing Authority                                     | Status                            | EEs | DC  | SS  | No Plan | Comments               |
| <b>West Atlantic Avenue Neighborhood Improvement District</b> | Palm Beach                        |     |     |     | 11      |                        |
| City of Delray Beach  | Dependent                         |     |     |     |         |                        |
| <b>West Coast Inland Navigation District</b>                  | Charlotte, Lee, Manatee, Sarasota |     |     | X   | 11      |                        |
| Multi   | Independent                       |     |     |     |         |                        |
| <b>West Hillcrest Community Development District</b>          | Pasco                             |     |     |     | 11      |                        |
| Pasco County  | Independent                       |     |     |     |         |                        |
| <b>West Lakeland Water Control District</b>                   | Polk                              |     |     |     | 11      |                        |
| Polk County   | Independent                       |     |     |     | X       |                        |
| <b>West Manatee Fire and Rescue District</b>                  | Manatee                           |     | X-F | X   | 11      |                        |
| Manatee County  | Independent                       |     | X   |     |         |                        |
| <b>West Palm Beach Community Redevelopment Agency</b>         | Palm Beach                        |     |     |     |         |                        |
| City of West Palm Beach                                       | Dependent                         |     |     |     | X       |                        |
| <b>West Palm Beach Downtown Development Authority</b>         | Palm Beach                        |     |     |     | 4       |                        |
| City of West Palm Beach                                       | Independent                       |     |     |     |         |                        |
| <b>West Palm Beach Golf Commission</b>                        | Palm Beach                        |     |     |     | 11      |                        |
| City of West Palm Beach                                       | Dependent                         |     |     |     |         |                        |
| <b>West Palm Beach Housing Authority</b>                      | Palm Beach                        |     |     |     |         | None                   |
| City of West Palm Beach                                       | Dependent                         |     | X   | X   |         |                        |
| <b>West Perrine Community Redevelopment Agency</b>            | Miami-Dade                        |     |     |     | 11      |                        |
| Miami-Dade County   | Dependent                         |     |     |     | X       |                        |
| <b>West Port Community Development District</b>               | Charlotte                         |     |     |     |         |                        |
| Charlotte County  | Independent                       |     |     |     |         |                        |
| <b>West Villages Improvement District</b>                     | Sarasota                          |     |     |     |         |                        |
| Sarasota Co./North Port                                       | Independent                       | X   |     |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)   | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|---------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status        | EEs | DC | SS  | No Plan | Comments               |
| <b>West Volusia Hospital Authority</b>                           | Volusia       |     |    | X   | 11      |                        |
| Volusia County   | Independent   |     |    |     |         |                        |
| <b>Westchase Community Development District</b>                  | Hillsborough  |     |    |     | 11      |                        |
| Hillsborough County  | Independent   |     |    |     | X       |                        |
| <b>Westchester Special Dependent District</b>                    | Hillsborough  |     |    |     | 11      |                        |
| Hillsborough County  | Dependent     |     |    |     | X       |                        |
| <b>Westgate / Belvedere Homes Community Redevelopment Agency</b> | Palm Beach    |     |    | X   | 11      |                        |
| Palm Beach County  | Dependent     |     |    |     |         |                        |
| <b>Westridge Community Development District</b>                  | Polk          |     |    |     | 11      |                        |
| Polk County  | Independent   |     |    |     | X       |                        |
| <b>Westside Community Development District</b>                   | Osceola       |     |    |     | 11      |                        |
| Osceola County   | Independent   |     |    |     | X       |                        |
| <b>Westside Haines City Community Development District</b>       | Polk          |     |    |     | 11      |                        |
| Polk County  | Independent   | X   |    |     |         |                        |
| <b>Westview North Community Development District</b>             | Miami-Dade    |     |    |     | 11      |                        |
| Miami-Dade County  | Independent   | X   |    |     |         |                        |
| <b>Westview South Community Development District</b>             | Polk, Osceola |     |    |     |         |                        |
| Osceola and Polk Counties  | Independent   |     |    |     | X       |                        |
| <b>Westwood / OCC Community Development District</b>             | Orange        |     |    |     | 11      |                        |
| Orange County  | Independent   | X   |    |     | X       |                        |
| <b>Westwood of Pasco Community Development District</b>          | Pasco         |     |    |     |         |                        |
| Pasco County   | Independent   | X   |    |     |         |                        |
| <b>Whispering Pines Community Development District</b>           | Pasco         |     |    |     |         |                        |
| Pasco County   | Independent   | X   |    |     |         |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)                  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|---|------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                   | Status                       | EEs | DC | SS  | No Plan | Comments               |
| <b>WildBlue Community Development District</b>              | Lee                          |     |    |     | 11      |                        |
| Lee County  | Independent                  |     |    |     |         |                        |
| <b>Wilderness Coast Public Libraries</b>                    | Franklin, Jefferson, Wakulla |     |    | X   |         |                        |
| Multi   | Independent                  |     |    |     |         |                        |
| <b>Wildwood Community Redevelopment Agency</b>              | Sumter                       |     |    | X   | 11      |                        |
| City of Wildwood  | Dependent                    |     |    |     |         |                        |
| <b>Wildwood Utility Dependent District</b>                  | Sumter                       |     |    |     |         |                        |
| City of Wildwood  | Dependent                    | X   |    |     | X       |                        |
| <b>Wilford Preserve Community Development District</b>      | Clay                         |     |    |     | 11      |                        |
| Clay County   | Independent                  |     |    |     |         |                        |
| <b>Williams Community Development District Number Five</b>  | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |
| <b>Williams Community Development District Number Four</b>  | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |
| <b>Williams Community Development District Number One</b>   | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |
| <b>Williams Community Development District Number Seven</b> | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |
| <b>Williams Community Development District Number Six</b>   | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |
| <b>Williams Community Development District Number Three</b> | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |
| <b>Williams Community Development District Number Two</b>   | Polk                         |     |    |     | 11      |                        |
| City of Lakeland  | Independent                  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name   | County(ies)  | No DB FRS Other   | SS Coverage Exclusions |              |
|---|--------------|-------------------|------------------------|--------------|
| Local Governing Authority   | Status       | EEs DC SS No Plan | Comments               |              |
| <b>Williston Community Redevelopment Agency</b>                         | Levy         |                   | 11                     |              |
| City of Williston   | Dependent    |                   | X                      |              |
| <b>Willow Creek Community Development District</b>                      | Brevard      |                   | 11                     |              |
| City of Titusville  | Independent  |                   | x                      |              |
| <b>Willow Hammock Community Development District</b>                    | Manatee      |                   | 11                     |              |
| Manatee County  | Independent  |                   |                        |              |
| <b>Willow Walk Community Development District</b>                       | Manatee      |                   | 11                     |              |
| Manatee County  | Independent  |                   | X                      | No employees |
| <b>Willows Community Development District</b>                           | Manatee      |                   | 11                     |              |
| Manatee County  | Independent  |                   |                        |              |
| <b>Wilton Drive Improvement District</b>                                | Broward      |                   | 11                     |              |
| City of Wilton Manors   | Dependent    |                   |                        |              |
| <b>Wind Meadows South Community Development District</b>                | Polk         |                   | 11                     |              |
| City of Bartow  | Independent  | X                 |                        |              |
| <b>Windemere Special Dependent District</b>                             | Hillsborough |                   | X 11                   |              |
| Hillsborough County   | Dependent    |                   |                        |              |
| <b>Windermere / Tree Gardens Safe Neighborhood Improvement District</b> | Broward      |                   | 11                     |              |
| City of Lauderhill  | Dependent    |                   | X                      |              |
| <b>Windermere Water and Navigation Control District</b>                 | Orange       |                   | X                      |              |
| Orange County   | Dependent    |                   |                        |              |
| <b>Winding Cypress Community Development District</b>                   | Collier      |                   | 11                     | Elected      |
| Collier County  | Independent  |                   | X                      |              |
| <b>Windsor at Westside Community Development District</b>               | Osceola      |                   | 11                     |              |
| Osceola County  | Independent  |                   | X                      | No employees |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)                      | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|----------------------------------|-----|----|-----|---------|------------------------|
| Local Governing Authority  | Status                           | EEs | DC | SS  | No Plan | Comments               |
| <b>Windsor Cay Community Development District</b>                            | Lake                             |     |    |     |         |                        |
| Lake County  | Independent                      | X   |    |     | X       |                        |
| <b>Windward at Lakewood Ranch Community Development District</b>             | Sarasota                         |     |    |     |         |                        |
| Sarasota County  | Independent                      | X   |    |     | X       |                        |
| <b>Windward Community Development District</b>                               | Osceola                          |     |    |     | 11      |                        |
| Osceola County   | Independent                      |     |    |     | X       |                        |
| <b>Winston Trails Community Development District (East)</b>                  | Palm Beach                       |     |    |     | 11      |                        |
| Palm Beach County  | Independent                      |     |    |     | X       |                        |
| <b>Winter Garden Community Redevelopment Agency</b>                          | Orange                           |     |    |     | 11      |                        |
| City of Winter Garden  | Dependent                        |     |    |     | X       |                        |
| <b>Winter Garden Village at Fowler Groves Community Development District</b> | Orange                           |     |    |     | 11      |                        |
| City of Winter Garden  | Independent                      |     |    |     | X       |                        |
| <b>Winter Haven Housing Authority</b>  | Polk                             |     |    |     | 11      | None                   |
| City of Winter Haven   | Dependent                        |     |    | X   |         |                        |
| <b>Winter Park Community Redevelopment Agency</b>                            | Orange                           |     |    |     | 11      |                        |
| City of Winter Park  | Dependent                        |     |    |     |         |                        |
| <b>Winter Park Housing Authority</b>   | Orange                           |     |    |     | 11      | None                   |
| City of Winter Park  | Dependent                        |     | X  | X   |         |                        |
| <b>Wiregrass Community Development District</b>                              | Pasco                            |     |    |     | 11      |                        |
| Pasco County   | Independent                      |     |    |     | X       |                        |
| <b>Wiregrass II Community Development District</b>                           | Pasco                            |     |    |     | 11      |                        |
| Pasco County   | Independent                      |     |    |     |         |                        |
| <b>Withlacoochee Regional Water Supply Authority</b>                         | Citrus, Hernando, Marion, Sumter |     |    |     | 11      |                        |
| Multi  | Independent                      |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

| District's Name  | County(ies)  | No  | DB | FRS | Other   | SS Coverage Exclusions |
|--|--------------|-----|----|-----|---------|------------------------|
| Local Governing Authority                                    | Status       | EEs | DC | SS  | No Plan | Comments               |
| <b>Woodcreek Community Development District</b>              | Pasco        |     |    |     |         |                        |
| Pasco County   | Independent  | X   |    |     |         |                        |
| <b>Woodland Ranch Estates Community Development District</b> | Polk         |     |    |     |         |                        |
| Town of Dundee   | Independent  | X   |    |     |         |                        |
| <b>Woodlands Community Development District, The</b>         | Sarasota     |     |    |     | 11      |                        |
| City of North Port   | Independent  |     |    |     |         |                        |
| <b>World Commerce Community Development District</b>         | St. Johns    |     |    |     | 11      |                        |
| St. Johns County   | Independent  |     |    |     | X       |                        |
| <b>Wyndam Park Community Development District</b>            | Palm Beach   |     |    |     | 11      |                        |
| Palm Beach County  | Independent  |     |    |     | X       |                        |
| <b>Wynnfield Lakes Community Development District</b>        | Duval        |     |    |     |         |                        |
| City of Jacksonville   | Independent  | X   |    |     | X       |                        |
| <b>Wynmere East Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Wynmere West Community Development District</b>           | Hillsborough |     |    |     | 11      |                        |
| Hillsborough County  | Independent  |     |    |     | X       |                        |
| <b>Wynwood Business Improvement District</b>                 | Miami-Dade   |     |    |     |         | General                |
| City of Miami  | Dependent    |     |    | X   |         |                        |
| <b>Xentury City Community Development District</b>           | Osceola      |     |    |     | 11      |                        |
| Osceola County   | Independent  |     |    |     | X       |                        |
| <b>Yarborough Lane Community Development District</b>        | Polk         |     |    |     |         |                        |
| Polk County  | Independent  | X   |    |     |         |                        |
| <b>Yellow River Soil and Water Conservation District</b>     | Okaloosa     |     |    |     | 11      |                        |
| Okaloosa County  | Independent  |     |    |     | X       |                        |

**APPENDIX K - Inventory of Special Districts - 9/30/2023**

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|--|-------------|-------------------|------------------------|
| Local Governing Authority                          | Status      | EEs DC SS No Plan | Comments               |
| <b>Zephyr Lakes Community Development District</b> | Pasco       |                   | 11                     |
| City of Zephyrhills                                | Independent |                   | X                      |
| <b>Zephyr Ridge Community Development District</b> | Pasco       |                   |                        |
| Pasco County                                       | Independent | X                 | X                      |
| <b>Zephyrhills Community Redevelopment Agency</b>  | Pasco       |                   | 11                     |
| City of Zephyrhills                                | Dependent   |                   | X                      |
| <b>Total Special Districts:</b>                    | 1,963       |                   |                        |