

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2011	N	None	UC	16,280,074	23,506,704	7,226,630	69.3%	4,074,755	177.4	
ALACHUA COUNTY LIBRARY	G	10/01/2010	N	None	UC	15,600,453	21,910,656	6,310,203	71.2%	4,044,568	156.0	
ALACHUA COUNTY LIBRARY	G	10/01/2009	N	None	UC	14,693,897	20,410,898	5,717,001	72.0%	4,034,478	141.7	
ALACHUA COUNTY LIBRARY	G	10/01/2008	N	None	UC	13,754,942	18,965,576	5,210,634	72.5%	4,211,692	123.7	
ALACHUA COUNTY LIBRARY	G	10/01/2007	N	None	UC	13,091,612	17,816,678	4,725,066	73.5%	5,820,894	81.2	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	N	Before	AGG	3,352,827				130,414,767		
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	N	After	AGG	3,352,827	7,455,497	4,102,670	45.0%	130,414,767	3.1	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010	N	None	AGG	3,086,288	7,110,641	4,024,353	43.4%	126,794,672	3.2	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2009	N	None	AGG	2,662,525	2,662,525	0	100.0%	129,623,633	0.0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2008	N	None	AGG	3,350,259	3,350,259	0	100.0%	134,352,096	0.0	
ALTAMONTE SPRINGS	G	10/01/2011	N	None	EAN	9,523,673	11,176,673	1,653,000	85.2%	8,102,284	20.4	
ALTAMONTE SPRINGS	G	10/01/2010	N	After	EAN	8,837,719	9,921,482	1,083,763	89.1%	7,815,403	13.9	
ALTAMONTE SPRINGS	G	10/01/2010	N	Before	EAN	8,837,719	9,595,455	757,736	92.1%	7,890,283	9.6	
ALTAMONTE SPRINGS	G	10/01/2009	N	None	EAN	7,048,958	8,441,000	1,392,042	83.5%	7,812,000	17.8	
ALTAMONTE SPRINGS	G	10/01/2008	N	None	EAN	6,173,313						
ALTAMONTE SPRINGS	G	10/01/2007	N	None	EAN/	6,430,844	6,152,000	-278,844	104.5%	7,463,000	-3.7	
ALTAMONTE SPRINGS	P	10/01/2011	N	None	EAN	6,135,753	8,668,381	2,532,628	70.8%	3,633,136	69.7	
ALTAMONTE SPRINGS	P	10/01/2010	N	Before	EAN	5,474,818	7,067,028	1,592,210	77.5%	3,552,290	44.8	
ALTAMONTE SPRINGS	P	10/01/2010	N	After	EAN	5,474,818	7,655,669	2,180,851	71.5%	3,526,818	61.8	
ALTAMONTE SPRINGS	P	10/01/2009	Y	After	EAN	4,052,288	6,401,108	2,348,820	63.3%	3,522,588	66.7	
ALTAMONTE SPRINGS	P	10/01/2009	Y	Before	EAN	4,052,288	6,744,060	2,691,772	60.1%	3,562,768	75.6	
ALTAMONTE SPRINGS	P	10/01/2009	N	Before		4,052,288						
ALTAMONTE SPRINGS	P	10/01/2009	N	After	EAN	4,052,288	6,401,108	2,348,820	63.3%	3,522,588	66.7	
ALTAMONTE SPRINGS	P	10/01/2008	N	None	EAN	3,443,861	4,559,000	1,115,139	75.5%	3,362,891	33.2	
ALTAMONTE SPRINGS	P	10/01/2007	N	None	EAN/	3,644,751		-56,412				
APOPKA	F	10/01/2010	Y	None	EAN	21,780,927	24,494,656	2,713,729	88.9%	4,115,944	65.9	
APOPKA	F	10/01/2009	N	Before	EAN	21,389,797	23,877,605	2,487,808	89.6%	4,115,814	60.4	
APOPKA	F	10/01/2009	N	After	EAN	21,389,797	24,332,139	2,942,342	87.9%	4,115,814	71.5	

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APOPKA	F	10/01/2008	N	None	EAN	20,086,629	22,199,137	2,112,508	90.5%	4,313,003	49.0	
APOPKA	F	10/01/2007	N	None	EAN	18,028,112	20,825,418	2,797,306	86.6%	3,895,788	71.8	
APOPKA	G	10/01/2011	N	None	EAN	28,297,728	37,692,945	9,395,217	75.1%	8,445,046	111.3	
APOPKA	G	10/01/2010	N	None	EAN	27,898,852	34,328,465	6,429,613	81.3%	8,530,307	75.4	
APOPKA	G	10/01/2009	N	Before	EAN	26,854,527	31,686,214	4,831,687	84.8%	8,630,755	56.0	
APOPKA	G	10/01/2009	N	After	EAN	26,854,527	31,994,213	5,139,686	83.9%	8,630,755	59.6	
APOPKA	G	10/01/2008	N	None	EAN	24,939,067	29,619,921	4,680,854	84.2%	9,394,149	49.8	
APOPKA	G	10/01/2007	N	None	EAN	22,491,821	26,420,066	3,928,245	85.1%	8,878,865	44.2	
APOPKA	P	10/01/2010	N	None	EAN	26,525,820	28,860,892	2,335,072	91.9%	4,619,039	50.6	
APOPKA	P	10/01/2009	N	Before	EAN	25,378,656	26,332,136	953,480	96.4%	4,569,611	20.9	
APOPKA	P	10/01/2009	N	After	EAN	25,378,656	26,804,543	1,425,887	94.7%	4,569,611	31.2	
APOPKA	P	10/01/2008	N	None	EAN	23,504,901	23,834,202	329,301	98.6%	4,638,508	7.1	
APOPKA	P	10/01/2007	N	None	EAN	21,489,030	21,500,596	11,566	99.9%	4,091,218	0.3	
ARCADIA	G	01/01/2012	N	After	FIL	1,956,546	2,688,925	732,379	72.8%	686,316	106.7	
ARCADIA	G	01/01/2011	N	None	FIL	1,918,708				821,992		
ARCADIA	G	01/01/2010	N	None	FIL	1,760,785	2,908,228	1,147,443	60.5%			
ARCADIA	G	01/01/2009	N	None	FIL	1,539,570						
ARCADIA	G	01/01/2008	N	None	FIL/	1,560,424						
ARCADIA	PF	10/01/2011	N	None	EAN	7,386,316	9,500,454	2,114,138	77.7%	633,064	334.0	
ARCADIA	PF	10/01/2010	N	None	EAN	7,818,443	9,210,827	1,392,384	84.9%	880,617	158.1	
ARCADIA	PF	10/01/2009	Y	After	EAN	7,766,771	8,866,137	1,099,366	87.6%	932,285	117.9	
ARCADIA	PF	10/01/2009	N	None	EAN	7,766,771	8,947,647	1,180,876	86.8%	932,285	126.7	
ARCADIA	PF	10/01/2009	Y	Before		7,766,771	8,947,647	1,180,876	86.8%	932,285	126.7	
ARCADIA	PF	10/01/2008	N	Before		7,865,276						
ARCADIA	PF	10/01/2008	N	After	EAN	7,924,519	8,846,352	921,833	89.6%	985,275	93.6	
ARCADIA	PF	10/01/2007	N	None	EAN/	7,977,709	8,756,000	778,000	91.1%	940,000	82.8	
ATLANTIC BEACH	G	09/30/2011	N	None	EAN	11,119,463	16,053,066	4,933,603	69.3%	3,738,277	132.0	
ATLANTIC BEACH	G	09/30/2010	N	Before	EAN	10,618,038	14,654,092	4,036,054	72.5%	3,837,512	105.2	
ATLANTIC BEACH	G	09/30/2010	N	After	EAN	10,618,038	15,179,961	4,561,923	69.9%	3,837,512	118.9	
ATLANTIC BEACH	G	09/30/2009	N	After	EAN	9,841,314	13,682,154	3,840,840	71.9%	4,018,667	95.6	

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ATLANTIC BEACH	G	09/30/2009	N	Before	EAN	9,903,782	13,802,624	3,898,842	71.8%	4,018,667	97.0	
ATLANTIC BEACH	G	09/30/2008	N	After	EAN	9,208,773	12,624,084	3,415,311	72.9%	3,726,713	91.6	
ATLANTIC BEACH	G	09/30/2008	N	Before		9,208,773						
ATLANTIC BEACH	P	09/30/2011	N	None	EAN	6,305,176	10,065,007	3,759,831	62.6%	1,605,814	234.1	
ATLANTIC BEACH	P	09/30/2010	N	Before	EAN	6,164,269	8,818,683	2,654,414	69.9%	1,639,155	161.9	
ATLANTIC BEACH	P	09/30/2010	N	After	EAN	6,164,269	9,449,190	3,284,921	65.2%	1,639,155	200.4	
ATLANTIC BEACH	P	09/30/2009	N	After	EAN	5,921,648	8,688,737	2,767,089	68.2%	1,696,746	163.1	
ATLANTIC BEACH	P	09/30/2009	N	Before	EAN	5,962,342	8,688,737	2,726,395	68.6%	1,696,746	160.7	
ATLANTIC BEACH	P	09/30/2008	N	None	EAN	5,763,883	8,111,733	2,347,850	71.1%	1,476,074	159.1	
ATLANTIS	P	10/01/2011	N	Before	EAN	1,206,498	1,530,949	324,451	78.8%	0	0.0	
ATLANTIS	P	10/01/2011	Y	Before	EAN	1,206,498	1,530,949	324,451	78.8%	0	0.0	
ATLANTIS	P	10/01/2011	N	After	EAN	1,206,498	1,529,662	323,164	78.9%	0	0.0	
ATLANTIS	P	10/01/2011	Y	After	EAN	1,206,498	1,569,732	363,234	76.9%	0	0.0	
ATLANTIS	P	10/01/2008	N	Before	EAN	1,490,391	1,516,393	26,002	98.3%			
ATLANTIS	P	10/01/2008	N	After	EAN	1,490,391	1,516,393	26,002	98.3%	0	0.0	
AUBURNDALE	F	10/01/2011	N	None	EAN	4,827,222	6,744,443	1,917,221	71.6%	691,020	277.4	
AUBURNDALE	F	10/01/2010	N	After	FIL	4,935,153	6,525,320	1,590,167	75.6%	756,303	210.3	
AUBURNDALE	F	10/01/2010	N	Before	FIL	4,935,153		741,195		756,303	98.0	
AUBURNDALE	F	10/01/2009	N	None	FIL	4,879,979	5,761,065	881,086	84.7%	755,203	116.7	
AUBURNDALE	F	10/01/2008	N	Before		4,737,481						
AUBURNDALE	F	10/01/2008	N	After	FIL	4,737,481	5,275,732	538,251	89.8%	837,062	64.3	
AUBURNDALE	F	10/01/2007	N	None	FIL	4,533,659	5,005,580	471,921	90.6%	802,481	58.8	
AUBURNDALE	G	10/01/2011	Y	None	EAN	12,683,445	18,653,582	5,970,137	68.0%	2,809,911	212.5	
AUBURNDALE	G	10/01/2010	Y	After	EAN	13,362,051	16,720,858	3,358,807	79.9%	3,194,215	105.2	
AUBURNDALE	G	10/01/2010	N	None	AGG	13,381,827	16,188,583	2,806,756	82.7%	3,194,215	87.9	
AUBURNDALE	G	10/01/2010	Y	After	EAN	13,362,051	17,216,967	3,854,916	77.6%	2,897,533	133.0	
AUBURNDALE	G	10/01/2010	Y	Before	AGG	13,362,051		3,358,807		2,897,533	115.9	
AUBURNDALE	G	10/01/2010	Y	Before	AGG	13,362,051				3,194,215		
AUBURNDALE	G	10/01/2009	Y	After	AGG	12,777,662	15,661,527	2,883,865	81.6%	3,389,014	85.1	
AUBURNDALE	G	10/01/2009	N	None	AGG	12,777,662	15,228,116	2,450,454	83.9%	3,124,545	78.4	

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AUBURNDALE	G	10/01/2009	Y	Before	AGG	12,777,662						
AUBURNDALE	G	10/01/2008	N	After	AGG	14,294,979	16,761,912	2,466,933	85.3%	3,264,011		75.6 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
AUBURNDALE	G	10/01/2008	N	Before		14,294,979						
AUBURNDALE	G	10/01/2007	N	None	AGG	13,840,789						
AUBURNDALE	P	10/01/2011	N	None	FIL	7,139,161	8,671,557	1,532,396	82.3%	1,535,612	99.8	
AUBURNDALE	P	10/01/2010	N	Before	FIL	7,050,064	7,790,391	740,327	90.5%	1,671,141	44.3	
AUBURNDALE	P	10/01/2010	N	After	FIL	7,050,064	8,524,049	1,473,985	82.7%	1,671,141	88.2	
AUBURNDALE	P	10/01/2009	N	None	FIL	6,717,038	7,499,859	782,821	89.6%	1,579,757	49.6	
AUBURNDALE	P	10/01/2008	N	Before		6,533,473						
AUBURNDALE	P	10/01/2008	N	After	FIL	6,481,484	7,241,445	759,961	89.5%	1,470,281	51.7	
AUBURNDALE	P	10/01/2007	N	None	FIL/	6,244,274	6,852,000	607,000	91.1%	1,446,000	42.0	
AVENTURA	P	10/01/2009	Y	None	EAN	10,375,589	16,273,418	5,897,829	63.8%	6,418,797	91.9	
AVENTURA	P	10/01/2007	N	None	EAN/	6,935,097	10,825,000	3,890,000	64.1%	5,577,000	69.8	
AVON PARK	F	10/01/2011	N	None	EAN	3,329,417	4,967,713	1,638,296	67.0%	703,667	232.8	
AVON PARK	F	10/01/2010	N	Before	EAN	3,449,783	4,431,286	981,503	77.9%	680,087	144.3	
AVON PARK	F	10/01/2010	Y	Before	EAN	3,449,783	4,431,286	981,503	77.9%	680,087	144.3	
AVON PARK	F	10/01/2010	Y	After	EAN	3,449,783	4,651,658	1,201,875	74.2%	680,087	176.7	
AVON PARK	F	10/01/2010	N	After	EAN	3,449,783	4,524,930	1,075,147	76.2%	680,087	158.1	
AVON PARK	F	10/01/2009	N	None	EAN	3,254,690	4,322,855	1,068,165	75.3%	738,380	144.7	
AVON PARK	F	10/01/2008	N	After	EAN	3,370,070	4,129,873	759,803	81.6%	738,078	102.9	
AVON PARK	F	10/01/2008	N	Before		3,277,886						
AVON PARK	F	10/01/2007	N	None	EAN/	3,345,248	3,965,000	619,752	84.4%	690,000	89.8	
AVON PARK	P	10/01/2011	N	None	EAN	5,173,266	5,689,461	516,195	90.9%	955,150	54.0	
AVON PARK	P	10/01/2010	N	After	EAN	5,268,362	5,555,052	286,690	94.8%	1,025,823	27.9	
AVON PARK	P	10/01/2010	N	Before	EAN	5,268,362	5,514,759	246,397	95.5%	1,025,823	24.0	
AVON PARK	P	10/01/2009	N	None	EAN	5,172,660	5,147,485	-25,175	100.5%	967,184	-2.6	
AVON PARK	P	10/01/2008	N	Before		5,222,904						
AVON PARK	P	10/01/2008	N	After	EAN	5,101,456	4,939,141	-162,315	103.3%	1,041,764	-15.6	
AVON PARK	P	10/01/2007	N	None	EAN/	4,939,711	4,519,000	-421,000	109.3%	1,051,000	-40.0	

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BAL HARBOUR VILLAGE	G	10/01/2010	N	None	EAN	8,199,480	10,022,134	1,822,654	81.8%	1,391,498	131.0	
BAL HARBOUR VILLAGE	G	10/01/2009	N	None	EAN	7,935,153	10,066,064	2,130,911	78.8%	1,267,020	168.2	
BAL HARBOUR VILLAGE	G	10/01/2008	N	Before		8,239,824						
BAL HARBOUR VILLAGE	G	10/01/2008	N	After	EAN	8,239,824	10,670,617	2,430,793	77.2%	1,476,784	164.6	
BAL HARBOUR VILLAGE	G	10/01/2007	N	None	EAN	7,563,528	8,979,097	1,415,569	84.2%	1,597,150	88.6	
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	EAN	11,356,851	20,223,214	8,866,363	56.2%	1,995,357	444.3	
BAL HARBOUR VILLAGE	P	10/01/2010	N	Before	EAN	10,080,019	18,274,318	8,194,299	55.2%	2,256,484	363.1	
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	EAN	10,080,019	18,608,039	8,528,020	54.2%	2,256,484	377.9	
BAL HARBOUR VILLAGE	P	10/01/2009	Y	None	EAN	8,821,884	16,250,998	7,429,114	54.3%	2,390,026	310.8	
BAL HARBOUR VILLAGE	P	10/01/2008	N	After	EAN	7,785,292	14,432,115	6,646,823	53.9%	2,146,816	309.6	
BAL HARBOUR VILLAGE	P	10/01/2007	N	Before		5,824,199						
BAL HARBOUR VILLAGE	P	10/01/2007	N	After	EAN	5,824,199	12,461,343	6,637,144	46.7%	1,874,504	354.1	
BARTOW	F	10/01/2011	N	None	FIL	5,811,918	6,711,989	900,071	86.6%	1,016,923	88.5	
BARTOW	F	10/01/2010	N	Before	FIL	5,849,384	6,680,251	830,867	87.6%	1,017,521	81.7	
BARTOW	F	10/01/2010	N	After	FIL	5,849,384	6,680,251	830,867	87.6%	1,017,521	81.7	
BARTOW	F	10/01/2009	N	None	FIL	5,718,897	6,393,737	674,840	89.4%	1,002,315	67.3	
BARTOW	F	10/01/2008	N	Before		5,661,775						
BARTOW	F	10/01/2008	N	After	FIL	5,654,537	6,282,830	628,293	90.0%	1,021,055	61.5	
BARTOW	F	10/01/2007	N	None	FIL	5,525,221	5,784,630	259,409	95.5%	1,067,587	24.3	
BARTOW	G	10/01/2011	Y	Before	EAN	12,490,930	22,475,552	9,984,622	55.6%	7,925,861	126.0	
BARTOW	G	10/01/2011	Y	After	EAN	12,490,930	22,778,863	10,287,933	54.8%	7,906,990	130.1	
BARTOW	G	10/01/2010	N	None	EAN	11,856,644	20,224,576	8,367,932	58.6%	8,342,130	100.3	
BARTOW	G	10/01/2009	N	Before	EAN	10,937,063	18,355,205	7,418,142	59.6%	8,292,702	89.5	
BARTOW	G	10/01/2009	N	After	EAN	10,937,063	18,667,539	7,730,476	58.6%	8,292,702	93.2	
BARTOW	G	10/01/2008	N	Before		9,869,714						
BARTOW	G	10/01/2008	N	After	EAN	9,940,526	17,176,096	7,235,570	57.9%	8,519,905	84.9	
BARTOW	G	10/01/2007	N	None	EAN	9,212,327	10,491,810	1,279,483	87.8%	8,719,483	14.7	
BARTOW	P	10/01/2011	N	None	EAN	11,328,641	15,863,383	4,534,742	71.4%	1,729,395	262.2	
BARTOW	P	10/01/2010	N	None	EAN	11,685,414	15,136,092	3,450,678	77.2%	1,775,191	194.4	
BARTOW	P	10/01/2008	N	Before		12,129,965						

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BARTOW	P	10/01/2008	N	After	FIL	12,075,278	12,875,477	800,199	93.8%	1,783,136	44.9	
BARTOW	P	10/01/2007	N	None	FIL	12,212,528	13,078,814	866,286	93.4%	2,031,544	42.6	
BAY HARBOR ISLANDS [GP]	G	10/01/2011	N	None	EAN	5,329,264	6,676,875	1,347,611	79.8%	2,620,105	51.4	
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	Before	AGG	5,454,127	7,187,772	1,733,645	75.9%	2,788,721	62.2	
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	After	EAN	5,454,127	7,075,213	1,621,086	77.1%	2,788,721	58.1	
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	After	AGG	4,616,541	6,683,455	2,066,914	69.1%	1,953,049	105.8	
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	Before	AGG	4,616,541	6,573,170	1,956,629	70.2%	1,953,049	100.2	
BAY HARBOR ISLANDS [GP]	G	10/01/2008	N	None	AGG	4,565,110	6,557,443	1,992,333	69.6%	1,814,969	109.8	
BAY HARBOR ISLANDS [GP]	G	10/01/2007	N	After	AGG	4,666,974						
BAY HARBOR ISLANDS [GP]	P	10/01/2011	N	None	EAN	6,066,531	8,568,343	2,501,812	70.8%	1,548,611	161.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	Before	AGG	5,253,169	7,225,754	1,972,585	72.7%	1,549,004	127.3	
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	After	EAN	5,491,467	7,841,748	2,350,281	70.0%	1,549,004	151.7	
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	After	AGG	4,467,097	6,581,836	2,114,739	67.9%	1,066,431	198.3	
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	Before	AGG							
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	Before	AGG	4,467,097	6,489,367	2,022,270	68.8%	1,066,431	189.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2008	N	None	AGG	3,834,161	5,745,678	1,911,517	66.7%	972,312	196.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2007	N	After	AGG	3,417,433						
BAY MEDICAL CENTER	G	01/01/2011	N	Before	PUC	86,362,771	96,285,508	9,922,737	89.7%	72,018,486	13.8	
BAY MEDICAL CENTER	G	01/01/2011	N	After	PUC	86,362,771	92,024,507	5,661,736	93.8%	69,397,780	8.2	
BAY MEDICAL CENTER	G	01/01/2010	Y	After	PUC	85,374,844	93,035,190	7,660,346	91.8%	62,904,109	12.2	
BAY MEDICAL CENTER	G	01/01/2010	Y	Before	PUC	85,374,844	91,951,041	6,576,197	92.8%	62,904,109	10.5	
BAY MEDICAL CENTER	G	01/01/2010	N	None	PUC	85,374,844	91,300,872	5,926,028	93.5%	62,904,109	9.4	
BAY MEDICAL CENTER	G	01/01/2009	N	After	PUC	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	
BAY MEDICAL CENTER	G	01/01/2009	N	Before	AGG	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	
BAY MEDICAL CENTER	G	01/01/2008	N	None	AGG	81,093,732	86,717,484	5,623,752	93.5%	65,422,123	8.6	
BELLE GLADE	G	10/01/2011	N	After	AGG	12,287,207	11,859,393	-427,814	103.6%	2,755,045	-15.5	
BELLE GLADE	G	10/01/2011	N	Before	EAN	12,287,207	11,513,057	-774,150	106.7%	2,755,045	-28.1	
BELLE GLADE	G	10/01/2010	N	None	EAN	12,602,518	11,256,078	-1,346,440	112.0%	2,687,813	-50.1	
BELLE GLADE	G	10/01/2009	N	Before		12,593,393	12,124,770	-468,623	103.9%	3,458,032	-13.6	
BELLE GLADE	G	10/01/2009	N	After	EAN	12,593,393	12,250,630	-342,763	102.8%	3,458,032	-9.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BELLE GLADE	G	10/01/2008	N	After	EAN	12,384,925	10,757,632	-1,627,293	115.1%	3,373,646	-48.2	
BELLE GLADE	G	10/01/2008	N	Before		12,450,912						
BELLE GLADE	G	10/01/2007	N	None	EAN	11,990,856	10,981,466	-1,009,390	109.2%	3,836,202	-26.3	
BELLE GLADE (RETIRED)	PF	10/01/2011	N	Before	AGG	4,655,664				0		
BELLE GLADE (RETIRED)	PF	10/01/2011	N	After	AGG	4,655,664	3,792,377	-863,287	122.8%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2010	N	None	AGG	4,745,197	3,497,569	-1,247,628	135.7%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2009	N	None	AGG	4,583,203	3,485,625	-1,097,578	131.5%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2008	N	None	AGG	4,454,412	3,620,585	-833,827	123.0%	0	0.0	
BELLE GLADE HOUSING	G	10/01/2011	N	None	AGG	1,427,204	1,701,650	274,446	83.9%	899,775	30.5	
BELLE GLADE HOUSING	G	10/01/2010	N	None	AGG	1,233,941						
BELLE GLADE HOUSING	G	10/01/2009	N	None	AGG	1,078,488	1,348,204	269,716	80.0%	813,926	33.1	
BELLE GLADE HOUSING	G	10/01/2008	N	None	AGG	998,547						
BELLE GLADE HOUSING	G	10/01/2007	N	None	AGG	1,069,123						
BELLEAIR	P	10/01/2011	N	None	FIL	2,014,037	2,481,436	467,399	81.2%	738,041	63.3	
BELLEAIR	P	10/01/2010	N	None	FIL	1,975,784	2,380,894	405,110	83.0%	688,721	58.8	
BELLEAIR	P	10/01/2009	N	None	FIL	1,813,120	2,235,907	422,787	81.1%	626,886	67.4	
BELLEAIR	P	10/01/2008	N	Before		1,868,261						
BELLEAIR	P	10/01/2008	N	After	FIL	1,854,654	2,281,665	427,011	81.3%	604,845	70.6	
BELLEAIR	P	10/01/2007	N	None	FIL/	1,790,859	2,216,000	425,000	80.8%	424,000	100.4	
BELLEAIR BLUFFS	F	10/01/2010	N	Before	FIL	1,460,393	1,466,562		99.6%	0		
BELLEAIR BLUFFS	F	10/01/2010	N	After	FIL	1,460,393	1,502,197	41,804	97.2%	0		
BELLEAIR BLUFFS	F	10/01/2009	Y	None	FIL	1,347,571	1,468,674	121,103	91.8%	0	0.0	
BELLEAIR BLUFFS	F	10/01/2008	N	Before		983,923						
BELLEAIR BLUFFS	F	10/01/2008	N	After	FIL	1,126,770	1,250,856	124,086	90.1%	581,932	21.3	
BELLEAIR BLUFFS	F	10/01/2007	N	None	FIL	941,706	1,217,735	276,029	77.3%	466,927	59.1	
BELLEVIEW	P	10/01/2011	N	Before	EAN	1,967,836	2,685,912	718,076	73.3%	437,910	164.0	
BELLEVIEW	P	10/01/2011	N	After	EAN	1,967,836	2,753,325	785,489	71.5%	437,910	179.4	
BELLEVIEW	P	10/01/2010	N	After	EAN	1,970,317	2,748,400	778,083	71.7%	506,862	153.5	
BELLEVIEW	P	10/01/2010	N	Before	EAN	1,970,317	2,694,368	724,051	73.1%	506,862	142.8	
BELLEVIEW	P	10/01/2009	N	None	EAN	1,843,446	2,434,022	590,576	75.7%	624,954	94.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BELLEVUE	P	10/01/2008	N	Before		1,706,332						
BELLEVUE	P	10/01/2008	N	After	EAN	1,706,332	2,327,241	620,909	73.3%	635,217	97.7	
BELLEVUE	P	10/01/2007	N	None	EAN/	1,779,718	2,320,000	540,282	76.7%	584,000	92.5	
BOCA GRANDE FCD	F	10/01/2011	Y	After	FIL	2,199,148	2,667,195	468,047	82.5%	1,106,728	42.3	
BOCA GRANDE FCD	F	10/01/2011	Y	Before	FIL	2,199,148	2,600,256	401,108	84.6%	1,106,728	36.2	
BOCA GRANDE FCD	F	10/01/2010	N	Before	FIL	1,879,110	1,603,552	-275,558	117.2%	978,777	-28.2	
BOCA GRANDE FCD	F	10/01/2010	N	After	FIL	1,879,110	1,662,138	-216,972	113.1%	978,777	-22.2	
BOCA GRANDE FCD	F	10/01/2009	N	After	FIL	1,449,871	1,242,916	-206,955	116.7%	1,049,538	-19.7	
BOCA GRANDE FCD	F	10/01/2009	N	Before		1,449,871						
BOCA RATON	G	10/01/2011	N	None	EAN	150,588,964	177,690,848	27,101,884	84.7%	29,915,815	90.6	
BOCA RATON	G	10/01/2010	N	None	EAN	155,041,982	169,663,427	14,621,445	91.4%	32,165,959	45.5	
BOCA RATON	G	10/01/2009	N	None	EAN	155,671,483	162,631,384	6,959,901	95.7%	32,810,590	21.2	
BOCA RATON	G	10/01/2008	N	None	EAN	156,186,054	150,363,336	-5,822,718	103.9%	32,118,651	-18.1	
BOCA RATON	G	10/01/2007	N	None	EAN	155,901,366	145,647,102	-10,254,264	107.0%	30,935,387	-33.1	
BOCA RATON	PF	10/01/2011	N	None	EAN	205,429,026	327,580,198	122,151,172	62.7%	28,591,197	427.2	
BOCA RATON	PF	10/01/2010	N	None	EAN	208,496,526	296,741,692	88,245,166	70.3%	29,499,150	299.1	
BOCA RATON	PF	10/01/2009	N	None	EAN	204,965,289	274,734,730	69,769,441	74.6%	29,766,886	234.4	
BOCA RATON	PF	10/01/2008	Y	After	EAN	203,745,215	252,987,792	49,242,577	80.5%	28,637,275	172.0	
BOCA RATON	PF	10/01/2008	Y	Before		203,745,215	250,561,167	46,815,952	81.3%			
BOCA RATON	PF	10/01/2008	N	None	EAN	203,745,215	249,405,118	45,659,903	81.7%	27,146,586	168.2	
BOCA RATON	PF	10/01/2007	N	None	EAN	197,931,772	231,788,992	33,857,220	85.4%	24,890,896	136.0	
BOCA RATON EXECUTIVE	G	10/01/2011	N	After	EAN	20,537,605	31,316,268	10,778,663	65.6%	5,090,292	211.7	
BOCA RATON EXECUTIVE	G	10/01/2011	N	Before	EAN	20,537,605	30,796,757	10,259,152	66.7%	5,090,292	201.5	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	After	EAN	19,058,673	27,612,044	8,553,371	69.0%	4,896,787	174.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	Before	EAN	19,059,072	26,918,124	7,859,052	70.8%	4,921,267	159.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	EAN	19,059,072	27,124,059	8,064,987	70.3%	4,896,787	164.7	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	Before	EAN	19,058,673	26,918,124	7,859,451	70.8%	4,921,267	159.7	
BOCA RATON EXECUTIVE	G	10/01/2009	N	Before	EAN	17,480,309	25,145,603	7,665,294	69.5%	5,312,138	144.3	
BOCA RATON EXECUTIVE	G	10/01/2009	N	After	EAN	17,480,309	24,713,430	7,233,121	70.7%	5,264,102	137.4	
BOCA RATON EXECUTIVE	G	10/01/2008	N	After	EAN	15,850,171	21,482,012	5,631,841	73.8%	5,139,000	109.6	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BOCA RATON EXECUTIVE	G	10/01/2008	N	Before	EAN	15,850,171	21,041,229	5,191,058	75.3%	5,139,438	101.0	
BOCA RATON EXECUTIVE	G	10/01/2007	N	None	EAN	13,887,606	17,704,000	3,816,394	78.4%	4,610,000	82.8	
BOCA RATON HOUSING	G	10/01/2011	Y	After	AGG	1,528,642	1,350,273	-178,369	113.2%	862,168	-20.7	
BOCA RATON HOUSING	G	10/01/2011	Y	Before	AGG	1,528,642	1,277,552	-251,090	119.7%	862,168	-29.1	
BOCA RATON HOUSING	G	10/01/2009	N	Before	AGG	1,201,094	959,821	-241,273	125.1%			
BOCA RATON HOUSING	G	10/01/2009	N	After	AGG	1,201,094	1,014,602	-186,492	118.4%	681,228	-27.4	CALCULATED USING ENTRY AGE NORMAL COST METHOD
BOCA RATON HOUSING	G	10/01/2007	N	None	AGG/	1,112,331	1,112,000	0	100.0%	786,000	0.0	
BONITA SPRINGS FCD	F	10/01/2011	N	None	EAN	31,017,767	60,986,013	29,968,246	50.9%	6,482,298	462.3	
BONITA SPRINGS FCD	F	10/01/2010	N	Before		28,705,369	49,873,376	21,168,007	57.6%	7,924,994	267.1	
BONITA SPRINGS FCD	F	10/01/2010	N	After	EAN	28,705,369	50,856,516	22,151,147	56.4%	7,924,994	279.5	
BONITA SPRINGS FCD	F	10/01/2009	N	None	EAN	26,130,449	43,873,729	17,743,280	59.6%	7,485,571	237.0	
BONITA SPRINGS FCD	F	10/01/2008	N	After	EAN	23,197,618	39,897,278	16,699,660	58.1%	7,167,721	233.0	
BONITA SPRINGS FCD	F	10/01/2008	N	Before	EAN	22,692,288	39,897,277	17,204,989	56.9%	7,167,721	240.0	
BONITA SPRINGS FCD	F	10/01/2007	N	None	EAN/	20,346,521	33,450,000	13,104,000	60.8%	6,941,000	188.8	
BONITA SPRINGS FCD	G	10/01/2011	N	None	FIL	1,955,409	1,907,343	-48,066	102.5%	540,894	-8.9	
BONITA SPRINGS FCD	G	10/01/2010	N	None	FIL	1,764,960	1,719,658	-45,302	102.6%	937,679	-4.8	
BONITA SPRINGS FCD	G	10/01/2009	N	After	FIL	1,531,755	1,475,497	-56,258	103.8%	889,966	-6.3	
BONITA SPRINGS FCD	G	10/01/2009	N	Before		1,531,755						
BONITA SPRINGS FCD	G	10/01/2008	N	Before		1,126,691						
BONITA SPRINGS FCD	G	10/01/2008	N	After	FIL	1,313,731	1,294,700	-19,031	101.5%	860,996	-2.2	
BONITA SPRINGS FCD	G	10/01/2007	N	None	FIL/	1,113,966	1,216,000	102,000	91.6%	821,000	12.4	
BOYNTON BEACH	F	10/01/2011	N	After	EAN	49,140,415	84,384,761	35,244,346	58.2%	9,781,772	360.3	
BOYNTON BEACH	F	10/01/2011	N	Before	EAN	49,140,415	83,005,939	33,865,524	59.2%	9,781,772	346.2	
BOYNTON BEACH	F	10/01/2010	Y	Before	EAN	48,521,964	76,797,198	28,275,234	63.2%	10,726,580	263.6	
BOYNTON BEACH	F	10/01/2010	Y	After	EAN	48,521,964	78,046,241	29,524,277	62.2%	10,506,008	281.0	
BOYNTON BEACH	F	10/01/2009	N	None	EAN	46,446,813	72,211,379	25,764,566	64.3%	10,350,054	248.9	
BOYNTON BEACH	F	10/01/2009	Y	None	EAN	46,448,767	72,211,379	25,762,612	64.3%	10,350,054	248.9	
BOYNTON BEACH	F	10/01/2008	N	None	EAN	45,330,615	67,141,898	21,811,283	67.5%	10,130,185	215.3	
BOYNTON BEACH	F	10/01/2007	N	None	EAN	40,504,910	59,480,217	18,975,307	68.1%	8,806,744	215.5	
BOYNTON BEACH	G	10/01/2011	N	Before	EAN	98,246,139	132,394,009	34,147,870	74.2%	22,183,119	153.9	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BOYNTON BEACH	G	10/01/2011	N	After	EAN	98,246,139	132,394,009	34,147,870	74.2%	22,183,119	153.9	
BOYNTON BEACH	G	10/01/2010	N	None	EAN	96,128,081	125,794,845	29,666,764	76.4%	26,148,644	113.5	
BOYNTON BEACH	G	10/01/2009	N	After	EAN	90,974,549	121,690,000	30,715,451	74.8%	28,182,460	109.0	
BOYNTON BEACH	G	10/01/2009	N	Before		85,567,885						
BOYNTON BEACH	G	10/01/2008	N	None	EAN	84,041,900	112,906,860	28,864,960	74.4%	27,852,000	103.6	
BOYNTON BEACH	G	10/01/2007	Y	None	EAN	79,841,412	104,360,000	24,518,588	76.5%	26,601,000	92.2	
BOYNTON BEACH	P	10/01/2011	N	Before	EAN	49,115,728	88,021,892	38,906,164	55.8%	12,397,266	313.8	
BOYNTON BEACH	P	10/01/2011	N	After	EAN	49,115,728	89,656,412	40,540,684	54.8%	12,397,266	327.0	
BOYNTON BEACH	P	10/01/2010	Y	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,592,795	268.6	
BOYNTON BEACH	P	10/01/2010	N	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,619,906	268.0	
BOYNTON BEACH	P	10/01/2009	Y	None	EAN	46,116,985	78,055,403	31,938,418	59.1%	12,537,968	254.7	
BOYNTON BEACH	P	10/01/2009	N	None	EAN	46,116,985	78,055,403	31,938,418	59.1%	12,537,968	254.7	
BOYNTON BEACH	P	10/01/2008	N	None	EAN	44,277,726	72,349,643	28,071,917	61.2%	11,532,888	243.4	
BOYNTON BEACH	P	10/01/2007	N	None	EAN/	44,780,016						
BRADENTON	F	10/01/2011	N	None	EAN	28,968,552	44,421,789	15,453,237	65.2%	3,801,293	406.5	
BRADENTON	F	10/01/2010	N	Before	EAN	30,070,970	42,227,032	12,156,062	71.2%	3,575,486	340.0	
BRADENTON	F	10/01/2010	N	After	EAN	30,070,970	42,939,991	12,869,021	70.0%	3,575,486	359.9	
BRADENTON	F	10/01/2009	N	None	EAN	29,759,576	40,029,289	10,269,713	74.3%	4,014,231	255.8	
BRADENTON	F	10/01/2008	N	After	EAN	29,533,913	37,712,988	8,179,075	78.3%	4,065,747	201.2	
BRADENTON	F	10/01/2008	N	Before		29,064,232						
BRADENTON	F	10/01/2007	N	None	EAN/	28,494,946	35,485,000	6,990,054	80.3%	4,033,000	173.3	
BRADENTON	P	10/01/2011	N	None	EAN	48,975,195	61,931,747	12,956,552	79.1%	6,490,692	199.6	
BRADENTON	P	10/01/2010	N	Before	EAN	48,428,739	60,032,031	11,603,292	80.7%	6,518,785	178.0	
BRADENTON	P	10/01/2010	N	After	EAN	47,812,346	57,777,539	9,965,193	82.8%	6,518,785	152.9	
BRADENTON	P	10/01/2009	N	None	EAN	46,688,948	57,318,819	10,629,871	81.5%	6,661,333	159.6	
BRADENTON	P	10/01/2008	N	None	EAN	45,205,970	52,792,349	7,586,379	85.6%	6,618,369	114.6	
BRADENTON	P	10/01/2007	N	None	EAN/	42,958,587	48,083,000	5,124,413	89.3%	6,727,000	76.2	
BROOKSVILLE	F	10/01/2011	Y	Before	EAN	4,484,550	6,118,491	1,633,941	73.3%	687,564	237.6	
BROOKSVILLE	F	10/01/2011	Y	After	EAN	4,484,550	6,219,138	1,734,588	72.1%	687,564	252.3	
BROOKSVILLE	F	10/01/2010	N	After	EAN	4,527,289	5,896,346	1,369,057	76.8%	750,916	182.3	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BROOKSVILLE	F	10/01/2010	N	Before	EAN	4,527,289	5,826,855	1,299,566	77.7%	750,916	173.1	
BROOKSVILLE	F	10/01/2009	N	None	EAN	4,421,906	5,732,264	1,310,358	77.1%	831,397	157.6	
BROOKSVILLE	F	10/01/2008	N	After	EAN	4,330,318	5,298,483	968,165	81.7%	807,357	119.9	
BROOKSVILLE	F	10/01/2008	N	Before		4,492,114						
BROOKSVILLE	F	10/01/2007	N	None	EAN/	4,335,385	5,072,000	736,000	85.5%	721,000	102.1	
BROOKSVILLE	P	10/01/2011	N	None	AGG	3,208,199	3,477,532	269,333	92.3%	1,162,664	23.2	
BROOKSVILLE	P	10/01/2010	N	After	AGG	3,102,669	3,239,304	136,635	95.8%	959,684	14.2	
BROOKSVILLE	P	10/01/2010	N	Before	AGG	3,102,669						
BROOKSVILLE	P	10/01/2009	Y	None	AGG	2,942,336	2,892,544	-49,792	101.7%	947,749	-5.3	
BROOKSVILLE	P	10/01/2008	N	After	AGG	2,767,031	2,596,143	-170,888	106.6%	884,446	-19.3	
BROOKSVILLE	P	10/01/2008	N	Before		2,414,427						
BROOKSVILLE	P	10/01/2007	N	None	AGG/							INFO NOT REQUIRED BY AGG METHOD
BUNNELL	F	10/01/2010	N	After	EAN	409,910	374,902	-35,008	109.3%	22,500	-155.6	
BUNNELL	F	10/01/2010	N	Before	EAN	409,910	342,442	-67,468	119.7%	22,500	-299.9	
BUNNELL	F	10/01/2008	N	After	EAN	382,429	266,398	-116,031	143.6%	14,167	-819.0	
BUNNELL	F	10/01/2008	N	Before	EAN	318,690	266,397	-52,293	119.6%	14,167	-369.1	
BUSHNELL	G	10/01/2011	N	None	EAN	1,137,928	1,453,237	315,309	78.3%	983,148	32.1	
BUSHNELL	G	10/01/2009	N	None	EAN	885,785	1,141,386	255,601	77.6%	938,654	27.2	
BUSHNELL	G	10/01/2008	N	Before		638,971						
BUSHNELL	G	10/01/2008	N	After	EAN	765,268	966,020	200,752	79.2%	874,161	23.0	
BUSHNELL	G	10/01/2007	N	None	EAN	636	801,015	164,902	.1%	817,220	20.2	
BUSHNELL	P	10/01/2011	N	None	FIL	988,569	1,118,249	129,680	88.4%	360,436	36.0	
BUSHNELL	P	10/01/2010	Y	Before	AGG	897,200				407,716		
BUSHNELL	P	10/01/2010	Y	After	FIL	897,200	1,033,517	136,317	86.8%	407,716	33.4	
BUSHNELL	P	10/01/2009	N	None	AGG	810,887	959,233	148,346	84.5%	400,071	37.1	
BUSHNELL	P	10/01/2008	N	Before		729,292						
BUSHNELL	P	10/01/2008	N	After	AGG	607,743	775,008	167,265	78.4%	344,182	48.6	
BUSHNELL	P	10/01/2007	N	None	AGG	660,880	660,880	0	100.0%	332,526	0.0	
CAPE CORAL	F	10/01/2011	N	None	EAN	82,465,326	142,948,929	60,483,603	57.7%	12,767,637	473.7	
CAPE CORAL	F	10/01/2010	N	Before	EAN	82,466,848	133,621,867	51,155,019	61.7%	13,173,617	388.3	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CAPE CORAL	F	10/01/2010	N	After	EAN	82,466,848	136,634,447	54,167,599	60.4%	13,173,617	411.2	
CAPE CORAL	F	10/01/2009	N	None	EAN	79,465,598	127,643,322	48,177,724	62.3%	13,446,812	358.3	
CAPE CORAL	F	10/01/2008	N	Before		82,593,487						
CAPE CORAL	F	10/01/2008	N	After	EAN	80,099,788	113,528,819	33,429,031	70.6%	13,789,968	242.4	
CAPE CORAL	F	10/01/2007	N	None	EAN/	77,333,267	100,077,000	22,743,733	77.3%	12,927,000	175.9	
CAPE CORAL	G	10/01/2011	N	None	EAN	123,088,869	214,044,075	90,955,206	57.5%	35,472,029	256.4	
CAPE CORAL	G	10/01/2010	N	None	EAN	121,691,151	202,618,184	80,927,033	60.1%	37,963,288	213.2	
CAPE CORAL	G	10/01/2009	N	After	EAN	117,425,565	189,415,256	71,989,691	62.0%	39,478,495	182.4	
CAPE CORAL	G	10/01/2009	N	Before		117,425,565						
CAPE CORAL	G	10/01/2008	N	After	EAN	115,373,850	168,271,094	52,897,244	68.6%	41,966,953	126.0	
CAPE CORAL	G	10/01/2008	N	Before		119,750,750						
CAPE CORAL	G	10/01/2007	N	None	EAN	110,223,917	132,756,855	22,532,938	83.0%	43,849,899	51.4	
CAPE CORAL	P	10/01/2011	N	None	EAN	79,498,223	126,182,236	46,684,013	63.0%	13,098,122	356.4	
CAPE CORAL	P	10/01/2010	N	Before	EAN	78,297,575	116,930,435	38,632,860	67.0%	14,650,761	263.7	
CAPE CORAL	P	10/01/2010	N	After	EAN	78,297,575	119,737,792	41,440,217	65.4%	14,650,761	282.9	
CAPE CORAL	P	10/01/2009	N	None	EAN	74,418,412	109,495,436	35,077,024	68.0%	15,275,458	229.6	
CAPE CORAL	P	10/01/2009	Y	None	EAN	74,418,412	109,495,436	35,077,024	68.0%	15,275,458	229.6	
CAPE CORAL	P	10/01/2008	N	After	EAN	71,617,100	100,015,792	28,398,692	71.6%	15,569,343	182.4	
CAPE CORAL	P	10/01/2008	N	Before		73,897,998						
CAPE CORAL	P	10/01/2007	N	None	EAN/	68,538,078	85,312,000	16,774,000	80.3%	14,995,000	111.9	
CASSELBERRY	PF	10/01/2011	N	None	AGG	9,107,883	11,003,759	1,895,876	82.8%	3,621,240	52.4	
CASSELBERRY	PF	10/01/2010	N	After	AGG	8,058,785	8,058,785	0	100.0%	3,278,798	0.0	
CASSELBERRY	PF	10/01/2010	N	Before	AGG	8,058,785	8,058,785	0	100.0%	3,278,798	0.0	
CASSELBERRY	PF	10/01/2009	N	None	AGG	6,854,844	7,945,740	1,090,896	86.3%	3,171,407	34.4	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
CASSELBERRY	PF	10/01/2008	N	Before		5,476,578						
CASSELBERRY	PF	10/01/2008	N	After	AGG	5,734,434	6,585,330	850,896	87.1%	3,034,082	28.0	
CHATTAHOOCHEE	F	10/01/2010	N	After	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	
CHATTAHOOCHEE	F	10/01/2010	N	Before	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	
CHATTAHOOCHEE	F	10/01/2007	N	None	AGG	339,785	407,878	68,093	83.3%	64,166	106.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CLEARWATER	F	01/01/2012	N	After	AGG	6,341,468	5,659,565	-681,903	112.0%	0	0.0	
CLEARWATER	F	01/01/2012	N	Before	AGG	6,341,468	5,387,227	-954,241	117.7%	0	0.0	
CLEARWATER	F	01/01/2010	N	None	AGG	7,069,681	6,752,633	-317,048	104.7%	0	0.0	
CLEARWATER	F	01/01/2008	N	None	AGG	8,063,338	7,815,729	-247,609	103.2%	0	0.0	
CLEARWATER	GPF	01/01/2012	N	None	FIL	664,087,199	681,871,531	17,784,332	97.4%	74,765,020	23.8	
CLEARWATER	GPF	01/01/2011	N	None	FIL	646,956,800	665,701,475	18,744,675	97.2%	76,505,599	24.5	
CLEARWATER	GPF	01/01/2010	N	None	FIL	618,444,906	638,109,349	19,664,443	96.9%	80,443,199	24.4	
CLEARWATER	GPF	01/01/2009	N	None	FIL	536,834,473	557,515,503	20,681,030	96.3%	82,104,837	25.2	
CLEARWATER	GPF	01/01/2008	N	None	FIL/	610,979,087	632,560,000	21,581,000	96.6%	80,372,000	26.9	
CLERMONT	F	10/01/2011	N	None	AGG	4,284,079	4,224,986	-59,093	101.4%	2,792,489	-2.1	
CLERMONT	F	10/01/2009	N	After	AGG	2,609,047	2,596,659	-12,388	100.5%	2,552,427	-0.5	
CLERMONT	F	10/01/2009	N	Before	AGG	2,609,047	2,508,422	-100,625	104.0%	2,552,427	-3.9	
CLERMONT	F	10/01/2007	N	None	AGG/	1,972,299	1,973,000	0	100.0%	2,031,000	0.0	
CLERMONT	P	10/01/2011	N	None	AGG	7,341,114	7,908,270	567,156	92.8%	2,548,993	22.3	
CLERMONT	P	10/01/2009	N	Before	AGG	5,288,822	6,128,651	839,829	86.3%	2,485,033	33.8	CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD
CLERMONT	P	10/01/2009	N	After	AGG	5,288,822	6,163,934	875,112	85.8%	2,485,033	35.2	CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD
CLERMONT	P	10/01/2007	N	None	AGG	4,905,071	4,905,071	0	100.0%	2,356,375	0.0	
CLERMONT (RETIRED)	G	10/01/2011	N	None	AGG	488,225	412,730	-75,495	118.3%	0	0.0	
CLERMONT (RETIRED)	G	10/01/2009	N	Before	AGG	573,379	636,925	63,546	90.0%			
CLERMONT (RETIRED)	G	10/01/2009	N	After	AGG	573,379	566,885	-6,494	101.1%	0	0.0	
CLERMONT (RETIRED)	G	10/01/2007	N	None	AGG	822,401	822,401	0	100.0%	0		
CLEWISTON	G	10/01/2010	N	None	AGG	7,811,043	9,687,335	1,876,292	80.6%	2,718,763	69.0	
CLEWISTON	G	10/01/2009	N	None	AGG	7,378,850	9,542,385	2,163,535	77.3%	2,627,530	82.3	
CLEWISTON	G	10/01/2008	N	None	AGG	7,512,877	8,670,382	1,157,505	86.6%	2,538,659	45.6	
CLEWISTON	G	10/01/2007	N	None	AGG	7,155,097						
COCOA	F	10/01/2011	N	Before	EAN	10,548,709	21,221,638	10,672,929	49.7%	1,879,004	568.0	
COCOA	F	10/01/2011	N	After	EAN	10,548,709	21,774,376	11,225,667	48.4%	1,879,004	597.4	
COCOA	F	10/01/2010	N	Before	EAN	10,808,274	20,225,225	9,416,951	53.4%	2,071,147	454.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
COCOA	F	10/01/2010	Y	After	EAN	10,808,274	20,905,842	10,097,568	51.7%	2,071,147	487.5	
COCOA	F	10/01/2010	Y	Before	EAN	10,808,274	20,225,225	9,416,951	53.4%	2,071,147	454.7	
COCOA	F	10/01/2010	N	After	EAN	10,808,274	20,591,244	9,782,970	52.5%	2,071,147	472.3	
COCOA	F	10/01/2009	N	None	EAN	10,029,136	19,248,796	9,219,660	52.1%	1,772,177	520.2	
COCOA	F	10/01/2008	N	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
COCOA	F	10/01/2008	Y	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
COCOA	F	10/01/2008	N	Before	EAN	10,455,840	18,138,385	7,682,545	57.6%	1,543,116	497.9	
COCOA	F	10/01/2008	Y	Before	EAN	10,455,840	18,138,385	7,682,545	57.6%	12,558,419	61.2	
COCOA	F	10/01/2007	N	After	EAN	10,808,720	17,275,932	6,467,212	62.6%	1,412,506	457.9	
COCOA	F	10/01/2007	N	Before		10,808,720						
COCOA	G	10/01/2011	N	None	EAN	11,217,328	15,912,331	4,695,003	70.5%	373,372	1,257.5	
COCOA	G	10/01/2010	N	None	EAN	12,067,526	16,475,347	4,407,821	73.2%	438,351	1,005.5	
COCOA	G	10/01/2009	N	None	EAN	12,576,165	16,552,061	3,975,896	76.0%	474,293	838.3	
COCOA	G	10/01/2008	N	Before		13,959,424						
COCOA	G	10/01/2008	N	After	EAN	13,192,455	16,382,910	3,190,455	80.5%	510,730	624.7	
COCOA	P	10/01/2011	N	None	EAN	19,161,508	24,002,698	4,841,190	79.8%	3,042,163	159.1	
COCOA	P	10/01/2010	N	None	EAN	19,252,854	24,378,984	5,126,130	79.0%	3,610,927	142.0	
COCOA	P	10/01/2009	N	None	EAN	18,623,406	22,972,294	4,348,888	81.1%	3,604,650	120.6	
COCOA	P	10/01/2008	N	After	EAN	18,562,598	21,407,288	2,844,690	86.7%	3,247,822	87.6	
COCOA	P	10/01/2008	N	Before	EAN	19,208,037	21,407,287	2,199,250	89.7%	3,247,822	67.7	
COCOA	P	10/01/2007	N	Before		20,108,768						
COCOA	P	10/01/2007	N	After	EAN	20,108,768	20,428,077	319,309	98.4%	3,002,368	10.6 after	
COCOA BEACH	F	10/01/2011	N	None	EAN	6,963,778	12,180,852	5,217,074	57.2%	1,362,467	382.9	
COCOA BEACH	F	10/01/2010	N	None	EAN	7,045,162	12,366,572	5,321,410	57.0%	1,368,368	388.9	
COCOA BEACH	F	10/01/2009	N	None	EAN	6,991,841	11,935,259	4,943,418	58.6%	1,376,546	359.1	
COCOA BEACH	F	10/01/2008	N	Before		6,422,135						
COCOA BEACH	F	10/01/2008	N	After	EAN	6,687,635	11,522,353	4,834,718	58.0%	1,478,539	327.0	
COCOA BEACH	F	10/01/2007	N	None	EAN/	6,144,291	10,554,000	4,409,709	58.2%	1,338,000	329.6	
COCOA BEACH	G	10/01/2011	N	None	FIL	16,055,038	15,623,261	-431,777	102.8%	4,879,634	-8.8	
COCOA BEACH	G	10/01/2010	N	None	FIL	15,944,467	15,509,486	-434,981	102.8%	4,871,767	-8.9	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
COCOA BEACH	G	10/01/2009	N	After	FIL	15,340,869	14,790,697	-550,172	103.7%	4,915,439	-11.2	
COCOA BEACH	G	10/01/2009	N	Before		15,340,869	14,501,902	-838,967	105.8%	4,915,439	-17.1	
COCOA BEACH	G	10/01/2008	N	Before		13,975,891						
COCOA BEACH	G	10/01/2008	N	After	FIL	14,594,805	13,834,187	-760,618	105.5%	4,952,206	-15.4	
COCOA BEACH	G	10/01/2007	N	None	FIL/	12,857,634	12,882,000	25,000	99.8%	4,945,000	0.5	
COCOA BEACH	P	10/01/2011	N	None	EAN	7,066,831	14,287,613	7,220,782	49.5%	1,852,447	389.8	
COCOA BEACH	P	10/01/2010	N	None	EAN	7,206,808	14,638,112	7,431,304	49.2%	1,841,483	403.5	
COCOA BEACH	P	10/01/2009	N	None	EAN	7,027,836	13,975,918	6,948,082	50.3%	1,778,691	390.6	
COCOA BEACH	P	10/01/2008	N	Before		7,287,912						
COCOA BEACH	P	10/01/2008	N	After	EAN	7,098,373	13,177,991	6,079,618	53.9%	1,710,197	355.5	
COCOA BEACH	P	10/01/2007	N	None	EAN/	7,396,377	12,317,000	4,921,000	60.1%	1,618,000	304.1	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2009	N	None	AGG	1,165,310	831,161	-334,149	140.2%	991,977	-33.7	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	N	None	AGG	344,350	805,009	460,659	42.8%	1,049,945	43.9	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2007	N	None	AGG	589,167						
COOPER CITY	F	10/01/2011	N	Before	AGG	15,330,822	22,742,715	7,411,893	67.4%	666,772	1,111.6	
COOPER CITY	F	10/01/2011	N	After	AGG	15,330,822	23,349,584	8,018,762	65.7%	666,772	1,202.6	
COOPER CITY	F	10/01/2010	N	None	AGG	14,227,161	20,610,531	6,383,370	69.0%	1,355,415	471.0	
COOPER CITY	F	10/01/2009	N	Before		11,771,879						
COOPER CITY	F	10/01/2009	N	After	AGG	12,310,131	18,857,373	6,547,242	65.3%	2,396,729	273.2	
COOPER CITY	F	10/01/2008	N	None	EAN	10,836,842	16,569,210	5,732,368	65.4%	2,506,698	228.7	
COOPER CITY	F	10/01/2007	N	None	EAN/	9,690,436	14,892,000	5,201,000	65.1%	2,423,000	214.7	
COOPER CITY	G	10/01/2010	N	None	FIL	18,462,476	25,632,813	7,170,337	72.0%	5,360,118	133.8	
COOPER CITY	G	10/01/2009	N	Before	FIL	15,973,815	22,648,342	6,674,527	70.5%	5,360,748	124.5	
COOPER CITY	G	10/01/2009	N	After	FIL	16,661,598	23,789,482	7,127,884	70.0%	5,360,748	133.0	
COOPER CITY	G	10/01/2008	N	None	FIL	15,031,748	21,383,418	6,351,670	70.3%	5,172,878	122.8	
COOPER CITY	P	10/01/2011	N	None	AGG	20,422,091	27,958,843	7,536,752	73.0%	904,863	832.9	
COOPER CITY	P	10/01/2010	N	After	AGG	19,514,498	27,092,214	7,577,716	72.0%	1,154,305	656.5	
COOPER CITY	P	10/01/2010	N	Before	AGG	19,514,498						
COOPER CITY	P	10/01/2009	Y	After	AGG	17,390,414	23,327,575	5,937,161	74.5%	1,973,855	300.8	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
COOPER CITY	P	10/01/2009	Y	Before		17,390,414	22,733,018	5,342,604	76.5%	1,973,855	270.7	
COOPER CITY	P	10/01/2008	N	None	AGG	17,308,432	21,611,742	4,303,310	80.1%	2,120,809	202.9	
COOPER CITY	P	10/01/2007	Y	Before		14,687,850	19,930,530	5,242,680	73.7%	2,162,255	242.5	
COOPER CITY	P	10/01/2007	Y	After	AGG	16,398,190	20,432,383	4,034,193	80.3%	2,155,286	187.2	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	EAN	2,177,592	4,876,002	2,698,410	44.7%	398,743	676.7	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	Before	EAN	2,177,592	4,656,034	2,478,442	46.8%	398,743	621.6	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	N	Before	EAN	2,177,592	4,656,034	2,478,442	46.8%	398,743	621.6	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	N	After	EAN	2,177,592	4,678,527	2,500,935	46.5%	398,743	627.2	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	After	EAN	1,676,304	4,724,179	3,047,875	35.5%	469,786	648.8	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	Before		1,433,611						
CORAL GABLES	GPF	10/01/2011	N	Before	EAN	264,628,498	479,042,393	214,413,895	55.2%	40,863,780	524.7	
CORAL GABLES	GPF	10/01/2011	N	After	EAN	264,628,498	499,648,345	235,019,847	53.0%	40,863,780	575.1	
CORAL GABLES	GPF	10/01/2010	N	None	EAN	265,080,873	460,731,842	195,650,969	57.5%	46,949,522	416.7	
CORAL GABLES	GPF	10/01/2009	N	None	EAN	262,434,347	460,409,065	197,974,718	57.0%	52,692,558	375.7	
CORAL GABLES	GPF	10/01/2008	N	None	EAN	265,381,290	433,904,230	168,522,940	61.2%	53,451,877	315.3	
CORAL GABLES	GPF	10/01/2007	N	None	EAN	258,488,666	403,073,181	144,584,515	64.1%	46,125,693	313.5	
CORAL SPRINGS	F	10/01/2011	N	After	EAN	33,308,516	43,871,717	10,563,201	75.9%	12,124,772	87.1	
CORAL SPRINGS	F	10/01/2011	N	Before	EAN	33,308,516	41,246,101	7,937,585	80.8%	12,124,772	65.5	
CORAL SPRINGS	F	10/01/2010	N	After	EAN	28,134,385	35,322,287	7,187,902	79.7%	11,504,623	62.5	
CORAL SPRINGS	F	10/01/2010	N	Before	EAN	28,134,385	35,526,513	7,392,128	79.2%	11,504,623	64.3	
CORAL SPRINGS	F	10/01/2009	N	After	EAN	24,244,708	30,962,053	6,717,345	78.3%	11,078,347	60.6	
CORAL SPRINGS	F	10/01/2009	N	Before	EAN	24,244,708	31,933,304	7,688,596	75.9%	11,078,347	69.4	
CORAL SPRINGS	F	10/01/2008	Y	After	Ean	19,610,037	27,401,337	7,791,300	71.6%	10,526,905	74.0	
CORAL SPRINGS	F	10/01/2008	Y	Before		19,610,037						
CORAL SPRINGS	F	10/01/2007	N	None	EAN/	15,304,566	20,737,000	5,432,000	73.8%	9,134,000	59.5	
CORAL SPRINGS	G	10/01/2011	N	None	EAN	6,420,643	9,740,964	3,320,321	65.9%	409,842	810.1	
CORAL SPRINGS	G	10/01/2010	N	None	EAN	6,389,320	9,296,389	2,907,069	68.7%	374,110	777.1	
CORAL SPRINGS	G	10/01/2009	N	Before		6,429,684						



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CORAL SPRINGS	G	10/01/2009	N	After	EAN	6,429,684	9,648,181	3,218,497	66.6%	432,819	743.6	
CORAL SPRINGS	G	10/01/2008	N	None	EAN	6,511,950	9,230,301	2,718,351	70.5%	420,204	646.9	
CORAL SPRINGS	G	10/01/2007	N	After	EAN	6,688,223	9,581,924	2,893,701	69.8%	453,058	638.7	
CORAL SPRINGS	G	10/01/2007	N	Before		6,688,223						
CORAL SPRINGS	P	10/01/2011	Y	Before	FIL	103,989,889	179,274,309	75,284,420	58.0%	15,342,616	490.7	
CORAL SPRINGS	P	10/01/2011	Y	After	EAN	103,989,889	179,274,309	75,284,420	58.0%	15,342,616	490.7	
CORAL SPRINGS	P	10/01/2011	N	None	FIL	103,989,889	131,045,563	27,055,674	79.4%	15,342,616	176.3	
CORAL SPRINGS	P	10/01/2010	N	After	FIL	96,830,032	168,478,797	71,648,765	57.5%	14,737,581	486.2	
CORAL SPRINGS	P	10/01/2010	N	Before	FIL	96,830,032	162,544,192	65,714,160	59.6%			
CORAL SPRINGS	P	10/01/2009	N	Before		91,034,715						
CORAL SPRINGS	P	10/01/2009	N	After	FIL	91,034,715	113,309,671	22,274,956	80.3%	12,591,013	176.9	
CORAL SPRINGS	P	10/01/2008	N	After	FIL	89,779,440	99,861,480	10,082,040	89.9%	11,345,669	88.9	
CORAL SPRINGS	P	10/01/2008	N	Before		81,474,643						
CORAL SPRINGS	P	10/01/2007	N	After	FIL	88,980,487	107,237,142	18,256,655	83.0%	11,222,412	162.7	
CORAL SPRINGS	P	10/01/2007	N	Before		83,194,742	101,824,167	18,629,425	81.7%	11,275,349	165.2	
CRESCENT CITY	F	10/01/2010	N	After	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	F	10/01/2010	N	Before	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	F	10/01/2007	N	None	AGG	406,220	45,903	-360,317	885.0%	25,407	-1,418.2	
CRESCENT CITY	P	10/01/2010	N	After	AGG	636,404	812,282	175,878	78.3%	253,435	69.4	
CRESCENT CITY	P	10/01/2010	N	Before	AGG	636,404	636,404	0	100.0%	253,435	0.0	
CRESCENT CITY	P	10/01/2007	N	None	AGG	666,260	662,189	-4,071	100.6%	194,953	-2.1	
CRESTVIEW	G	10/01/2011	N	None	FIL	10,838,090	11,518,722	680,632	94.1%	3,749,083	18.2	
CRESTVIEW	G	10/01/2010	N	None	FIL	10,702,659	11,511,092	808,433	93.0%	3,683,859	21.9	
CRESTVIEW	G	10/01/2009	N	None	FIL	10,146,403	10,885,468	739,065	93.2%	4,099,778	18.0	
CRESTVIEW	G	10/01/2008	N	Before		10,091,125						
CRESTVIEW	G	10/01/2008	N	After	FIL	9,878,765	10,460,657	581,892	94.4%	3,638,311	16.0	
CRESTVIEW	G	10/01/2007	N	None	FIL/	9,844,026	10,198,000	354,000	96.5%	3,284,000	10.8	
CRESTVIEW	PF	10/01/2011	N	None	FIL	10,383,082	11,323,702	940,620	91.7%	4,226,006	22.3	
CRESTVIEW	PF	10/01/2010	N	None	FIL	9,568,251	10,572,416	1,004,165	90.5%	3,929,132	25.6	
CRESTVIEW	PF	10/01/2009	N	None	FIL	8,758,538	9,598,073	839,535	91.3%	3,920,487	21.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CRESTVIEW	PF	10/01/2008	N	After	FIL	8,175,156	8,849,039	673,883	92.4%	3,520,108	19.1	
CRESTVIEW	PF	10/01/2008	N	Before		8,012,493						
CRESTVIEW	PF	10/01/2007	N	None	FIL/	7,545,854	7,769,000	360,000	97.1%	2,879,000	12.5	
DADE CITY	F	10/01/2011	N	None	EAN	4,378,636	5,513,305	1,134,669	79.4%	362,453	313.1	
DADE CITY	F	10/01/2010	Y	None	AGG							
DADE CITY	F	10/01/2010	Y	Before	AGG	4,392,293				360,165		
DADE CITY	F	10/01/2010	Y	After	EAN	4,392,293	5,302,689	910,396	82.8%	360,165	252.8	
DADE CITY	F	10/01/2009	N	None	AGG	4,255,325	4,888,381	633,056	87.0%	355,724	178.0	
DADE CITY	F	10/01/2008	N	After	AGG	4,121,850	4,661,071	539,221	88.4%	351,675	153.3	
DADE CITY	F	10/01/2008	N	Before		4,017,017						
DADE CITY	F	10/01/2007	N	None	AGG	3,812,675	4,463,708	651,033	85.4%	360,141	180.8	
DADE CITY	P	10/01/2011	Y	After	AGG	6,082,334	6,712,489	630,155	90.6%	1,003,498	62.8	
DADE CITY	P	10/01/2011	Y	Before	AGG	6,082,334				1,003,498		
DADE CITY	P	10/01/2010	Y	After	AGG	6,065,806	6,271,470	205,664	96.7%	982,162	20.9	
DADE CITY	P	10/01/2010	Y	Before	AGG	6,065,806				982,162		
DADE CITY	P	10/01/2009	N	None	AGG	5,878,677	5,721,897	-156,780	102.7%	978,443	-16.0	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
DADE CITY	P	10/01/2008	N	Before		5,525,418						
DADE CITY	P	10/01/2008	N	After	AGG	5,669,554	5,041,959	-627,595	112.4%	1,056,705	-59.4	
DADE CITY	P	10/01/2007	N	None	AGG	5,271,423	5,010,138	-261,285	105.2%	969,341	-27.0	
DANIA BEACH	G	10/01/2010	N	Before	AGG	17,173,624	21,396,904	4,223,280	80.3%	2,041,766	206.8	
DANIA BEACH	G	10/01/2010	N	After	AGG	17,173,624	22,177,225	5,003,601	77.4%	2,041,766	245.1	
DANIA BEACH	G	10/01/2009	N	None	AGG	17,229,412	21,042,019	3,812,607	81.9%	2,544,861	149.8	
DANIA BEACH	G	10/01/2008	Y	None	AGG	16,992,592	20,136,633	3,144,041	84.4%	2,835,359	110.9	
DANIA BEACH	G	10/01/2007	Y	After	AGG	16,273,401	19,090,013	2,816,612	85.2%	3,083,065	91.4	
DANIA BEACH	G	10/01/2007	Y	Before		15,556,506	18,293,144	2,736,638	85.0%	3,083,065	88.8	
DANIA BEACH [PF]	F	10/01/2011	N	After	EAN	24,969,410	40,965,363	15,995,953	61.0%	3,019,514	529.8	
DANIA BEACH [PF]	F	10/01/2011	N	Before	EAN	24,969,410	40,965,363	15,995,953	61.0%	3,019,514	529.8	
DANIA BEACH [PF]	F	10/01/2010	N	After	EAN	24,493,997	36,846,824	12,352,827	66.5%	2,777,071	444.8	
DANIA BEACH [PF]	F	10/01/2010	N	Before	EAN	25,136,771	35,701,101	10,564,330	70.4%	3,515,497	300.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DANIA BEACH [PF]	F	10/01/2009	N	None	EAN	24,291,729	33,539,377	9,247,648	72.4%	4,449,422	207.8	
DANIA BEACH [PF]	F	10/01/2008	N	None	EAN	22,986,086	31,663,487	8,677,401	72.6%	4,155,215	208.8	
DANIA BEACH [PF]	F	10/01/2007	N	None	EAN	21,485,509						
DANIA BEACH [PF]	P	10/01/2011	N	After	EAN	4,285,469	7,164,669	2,879,200	59.8%	0	0.0	
DANIA BEACH [PF]	P	10/01/2011	N	Before	EAN	4,285,469	7,164,669	2,879,200	59.8%	0	0.0	
DANIA BEACH [PF]	P	10/01/2010	N	Before	EAN	4,811,859	7,020,148	2,208,289	68.5%	0	0.0	
DANIA BEACH [PF]	P	10/01/2010	N	After	EAN	4,811,859	7,297,208	2,485,349	65.9%	0	0.0	
DANIA BEACH [PF]	P	10/01/2009	N	None	EAN	5,207,406	7,124,969	1,917,563	73.1%	0	0.0	
DANIA BEACH [PF]	P	10/01/2008	N	None	EAN	5,659,333	7,658,149	1,998,816	73.9%	0	0.0	
DANIA BEACH [PF]	P	10/01/2007	N	None	EAN	5,979,553						
DAVIE	F	10/01/2011	N	After	EAN	41,303,568	65,968,614	24,665,046	62.6%	10,708,836	230.3	
DAVIE	F	10/01/2011	N	Before	EAN	41,303,568	66,591,731	25,288,163	62.0%	10,708,836	236.1	
DAVIE	F	10/01/2010	N	Before	EAN	38,144,403	58,898,526	20,754,123	64.8%	10,554,782	196.6	
DAVIE	F	10/01/2010	N	After	EAN	38,144,403	61,404,410	23,260,007	62.1%	10,554,782	220.4	
DAVIE	F	10/01/2009	N	Before	EAN	34,572,122	53,610,352	19,038,230	64.5%	10,645,916	178.8	
DAVIE	F	10/01/2009	N	After	EAN	34,572,122	53,206,902	18,634,780	65.0%	10,645,916	175.0	
DAVIE	F	10/01/2008	N	None	EAN	31,091,071	47,767,502	16,676,431	65.1%	10,131,283	164.6	
DAVIE	F	10/01/2007	N	After	EAN	27,352,366	41,212,253	13,859,887	66.4%	9,232,545	150.1	
DAVIE	F	10/01/2007	N	Before		25,707,708						
DAVIE	P	10/01/2011	N	None	EAN	74,252,259	109,037,113	34,784,854	68.1%	13,006,234	267.4	
DAVIE	P	10/01/2010	N	None	EAN	73,792,751	100,684,143	26,891,392	73.3%	11,618,049	231.5	
DAVIE	P	10/01/2009	N	After	EAN	64,424,513	95,057,881	30,633,368	67.8%	12,105,937	253.0	
DAVIE	P	10/01/2009	N	Before	EAN	64,424,513	94,311,406	29,886,893	68.3%			
DAVIE	P	10/01/2008	N	None	EAN	59,816,924	85,830,893	26,013,969	69.7%	11,177,496	232.7	
DAVIE	P	10/01/2007	N	Before		58,566,445						
DAVIE	P	10/01/2007	N	After	EAN	61,125,473	77,471,000	16,345,527	78.9%	10,591,000	154.3	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	After	AGG	22,614,503	29,893,406	7,278,903	75.7%	11,472,365	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	Before	AGG	22,614,503	29,893,406	7,278,903	75.7%	11,472,365	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	After	AGG	18,740,937	25,851,834	7,110,897	72.5%	11,358,124	62.6	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	Before		18,740,937	25,851,834	7,110,897	72.5%	11,358,124	62.6	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DAVIE - GENERAL & MGMT	G	10/01/2008	N	None	agg/	16,022,363	21,961,732	5,939,369	73.0%	11,495,455	51.7	
DAVIE - GENERAL & MGMT	G	10/01/2007	N	None	AGG/	15,736,581	15,737,000	0	100.0%	11,136,000	0.0	
DAYTONA BEACH	PF	10/01/2011	Y	Before	EAN	138,096,894				17,131,002		
DAYTONA BEACH	PF	10/01/2011	Y	After	EAN	138,096,894				17,131,002		
DAYTONA BEACH	PF	10/01/2010	N	None	EAN	133,593,475	189,944,247	56,350,772	70.3%	17,429,066	323.3	
DAYTONA BEACH	PF	10/01/2009	N	None	EAN	127,260,468	184,711,318	57,450,850	68.9%	17,932,496	320.4	
DAYTONA BEACH	PF	10/01/2008	N	None	EAN	121,248,481	174,643,000	53,394,519	69.4%	17,741,000	301.0	
DAYTONA BEACH	PF	10/01/2007	N	None	EAN	115,554,149	164,300,000	48,745,851	70.3%	17,885,000	272.6	
DEERFIELD BEACH	F	10/01/2010	N	None	EAN	86,997,197	101,861,896	14,864,699	85.4%	11,313,910	131.4	
DEERFIELD BEACH	F	10/01/2009	N	None	EAN	86,680,011	95,806,258	9,126,247	90.5%	11,376,090	80.2	
DEERFIELD BEACH	F	10/01/2008	N	None	EAN	83,960,958	89,280,606	5,319,648	94.0%	10,950,967	48.6	
DEERFIELD BEACH	F	10/01/2007	N	None	EAN/	79,039,657	85,119,000	6,079,343	92.9%	10,513,000	57.8	
DEERFIELD BEACH	G	10/01/2009	N	None	AGG	56,887,766	61,610,579	4,722,813	92.3%	3,295,395	143.3	
DEERFIELD BEACH	G	10/01/2008	N	None	AGG	58,340,299	60,294,318	1,954,019	96.8%	3,480,914	56.1	
DEERFIELD BEACH	G	10/01/2007	N	None	AGG/	57,912,904	58,926,000	1,013,000	98.3%	3,652,000	27.7	
DEERFIELD BEACH	P	10/01/2011	N	None	EAN	34,540,758	49,287,507	14,746,749	70.1%	0	0.0	
DEERFIELD BEACH	P	10/01/2010	N	Before	EAN	36,652,549	49,065,358	12,412,809	74.7%	0	0.0	
DEERFIELD BEACH	P	10/01/2010	N	After	EAN	36,192,921	50,068,994	13,876,073	72.3%	0	0.0	
DEERFIELD BEACH	P	10/01/2009	N	After	EAN	39,457,881	49,724,746	11,266,865	79.4%	0		
DEERFIELD BEACH	P	10/01/2009	N	Before		38,457,881	49,724,746	11,266,865	77.3%	0		
DEERFIELD BEACH	P	10/01/2008	N	None	EAN	40,087,946	50,658,055	10,570,109	79.1%	493,035	2,143.9	
DEERFIELD BEACH	P	10/01/2007	N	Before		40,720,997	50,059,488	9,338,491	81.3%	1,062,362	879.0	
DEERFIELD BEACH	P	10/01/2007	N	After	EAN	40,720,997	50,605,719	9,884,722	80.5%	1,062,362	930.4	
DELAND	F	10/01/2011	N	None	EAN	8,359,044	10,295,549	1,936,505	81.2%	1,853,588	104.5	
DELAND	F	10/01/2010	N	None	EAN	8,133,650	9,780,650	1,647,000	83.2%	1,758,198	93.7	
DELAND	F	10/01/2009	N	None	EAN	7,746,465	9,592,540	1,846,075	80.8%	1,839,109	100.4	
DELAND	F	10/01/2008	N	Before		7,005,175	8,656,885	1,651,710	80.9%	1,779,072	92.8	
DELAND	F	10/01/2008	N	After	EAN	7,098,973	8,656,885	1,557,912	82.0%	1,779,072	87.6	
DELAND	F	10/01/2007	N	None	EAN	6,878,749	8,137,686	1,258,937	84.5%	1,742,227	72.3	
DELAND	G	10/01/2011	N	After	EAN	22,615,969	28,059,974	5,444,005	80.6%	2,888,353	188.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DELAND	G	10/01/2011	N	Before	EAN	22,615,969	28,672,686	6,056,717	78.9%	2,888,353	209.7	
DELAND	G	10/01/2010	N	None	EAN	22,296,145	28,254,024	5,957,879	78.9%	3,430,400	173.7	
DELAND	G	10/01/2009	N	None	EAN	21,564,702	27,683,561	6,118,859	77.9%	3,985,268	153.5	
DELAND	G	10/01/2008	N	None	EAN	20,992,860	27,255,889	6,263,029	77.0%	4,428,703	141.4	
DELAND	G	10/01/2007	N	None	EAN	19,960,605	25,151,393	5,190,788	79.4%	4,729,152	109.8	
DELAND	P	10/01/2011	N	None	EAN	16,450,663	23,834,728	7,384,065	69.0%	2,536,454	291.1	
DELAND	P	10/01/2010	N	None	EAN	16,944,647	20,953,362	4,008,715	80.9%	2,598,079	154.3	
DELAND	P	10/01/2008	N	None	EAN	15,893,716	19,335,365	3,441,649	82.2%	2,758,106	124.8	
DELAND	P	10/01/2007	N	None	EAN/	15,294,186	18,561,000	3,266,814	82.4%	2,643,000	123.6	
DELRAY BEACH	G	10/01/2011	N	After	EAN	90,513,860	93,546,778	3,032,918	96.8%	17,817,131	17.0	
DELRAY BEACH	G	10/01/2011	N	Before	EAN	90,513,860	95,661,663	5,147,803	94.6%	17,817,131	28.9	
DELRAY BEACH	G	10/01/2010	N	None	EAN	87,826,931	91,096,027	3,269,096	96.4%	18,988,947	17.2	
DELRAY BEACH	G	10/01/2009	N	None	AGG	84,476,640	90,079,371	5,602,731	93.8%	19,359,146	28.9	
DELRAY BEACH	G	10/01/2008	N	None	AGG	80,987,834	84,913,592	3,925,758	95.4%	18,990,051	20.7	
DELRAY BEACH	G	10/01/2007	N	None	AGG/			0				
DELRAY BEACH	PF	10/01/2011	N	Before	EAN	118,807,990	208,013,237	89,205,247	57.1%	17,789,167	501.5	
DELRAY BEACH	PF	10/01/2011	N	After	EAN	118,807,990	210,308,202	91,500,212	56.5%	17,789,167	514.4	
DELRAY BEACH	PF	10/01/2010	N	Before	EAN	121,589,339	194,808,842	73,219,503	62.4%	19,165,228	382.0	
DELRAY BEACH	PF	10/01/2010	N	After	EAN	121,589,339	196,961,907	75,372,568	61.7%	19,165,228	393.3	
DELRAY BEACH	PF	10/01/2009	N	After	EAN	117,804,617	182,523,094	64,718,477	64.5%	17,901,995	361.5	
DELRAY BEACH	PF	10/01/2009	N	Before	EAN	117,804,617	180,506,044	62,701,427	65.3%	17,901,995	350.2	
DELRAY BEACH	PF	10/01/2008	Y	After	EAN	119,979,020	169,034,580	49,055,560	71.0%	17,564,005	279.3	
DELRAY BEACH	PF	10/01/2008	Y	Before	EAN	119,979,020	167,170,639	47,191,619	71.8%	17,564,005	268.7	
DELRAY BEACH	PF	10/01/2007	N	Before		110,190,896						
DELRAY BEACH	PF	10/01/2007	N	After	EAN	120,659,009	154,278,004	33,618,995	78.2%	16,893,879	199.0	
DELTONA	F	10/01/2011	N	None	EAN	14,310,538	18,998,282	4,687,744	75.3%	4,125,753	113.6	
DELTONA	F	10/01/2010	N	None	EAN	13,082,304	17,807,076	4,724,772	73.5%	4,455,835	106.0	
DELTONA	F	10/01/2009	N	None	EAN	11,396,506	15,733,675	4,337,169	72.4%	4,270,527	101.6	
DELTONA	F	10/01/2008	N	Before		8,992,260						
DELTONA	F	10/01/2008	N	After	EAN	10,328,173	13,385,926	3,057,753	77.2%	3,981,771	76.8	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DELTONA	F	10/01/2007	N	None	EAN/	9,232,520						
DESTIN FCD	F	10/01/2011	N	None	EAN	8,564,683	17,966,741	9,402,058	47.7%	2,149,440	437.4	
DESTIN FCD	F	10/01/2011	N	None	EAN					2,149,440		
DESTIN FCD	F	10/01/2010	N	Before	EAN	7,495,209	16,848,149	9,352,940	44.5%	2,330,762	401.3	
DESTIN FCD	F	10/01/2010	N	After	EAN	7,524,748	16,848,149	9,323,401	44.7%	2,330,762	400.0	
DESTIN FCD	F	10/01/2009	Y	None	EAN	6,554,456	15,330,451	8,775,995	42.8%	2,125,540	412.9	
DESTIN FCD	F	10/01/2008	N	After	EAN	5,111,329	14,221,336	9,110,007	35.9%	2,510,751	362.8	
DESTIN FCD	F	10/01/2008	N	Before		4,981,963						
DESTIN FCD	F	10/01/2008	Y	None	EAN	5,111,329	1,444,221,336	1,439,110,007	.4%	2,510,751	57,317.9	
DESTIN FCD	F	10/01/2007	N	None	EAN/	4,110,722	6,714,000	2,603,000	61.2%	1,878,000	138.6	
DUNEDIN	F	10/01/2011	N	None	EAN	18,361,923	20,442,979	2,081,056	89.8%	3,287,502	63.3	
DUNEDIN	F	10/01/2010	N	None	EAN	18,006,457	20,313,740	2,307,283	88.6%	3,507,977	65.8	
DUNEDIN	F	10/01/2009	N	After	EAN	17,499,363	19,300,690	1,801,327	90.7%	3,043,312	59.2	
DUNEDIN	F	10/01/2009	N	Before		17,499,363						
DUNEDIN	F	10/01/2009	Y	After	EAN	17,499,363	19,389,838	1,890,475	90.3%	3,043,312	62.1	
DUNEDIN	F	10/01/2009	Y	Before	EAN	17,499,363	19,389,838	1,890,475	90.3%	3,043,312	62.1	
DUNEDIN	F	10/01/2008	N	None	EAN	16,640,718	17,558,541	917,823	94.8%	2,981,145	30.8	
DUNEDIN	F	10/01/2007	N	None	EAN/	15,433,743						
DUNNELLO	PF	10/01/2011	N	None	AGG	802,214	758,063	-44,151	105.8%	565,373	-7.8	
DUNNELLO	PF	10/01/2009	N	After	AGG	547,459	716,547	169,088	76.4%	500,405	33.8	
DUNNELLO	PF	10/01/2009	N	Before	AGG	547,459	716,547	169,088	76.4%	500,405	33.8	
DUNNELLO	PF	10/01/2007	N	None	AGG/	565,801	566,000	0	100.0%	471,000	0.0	
EAST LAKE TARPON FCD	F	10/01/2011	N	None	FIL	7,317,202	10,895,484	3,578,282	67.2%	1,992,516	179.6	
EAST LAKE TARPON FCD	F	10/01/2010	N	After	FIL	6,964,353	10,391,248	3,426,895	67.0%	2,142,685	159.9	
EAST LAKE TARPON FCD	F	10/01/2010	N	Before		6,964,353	9,642,201	2,677,848	72.2%	2,142,685	125.0	
EAST LAKE TARPON FCD	F	10/01/2009	N	None	FIL	6,507,812	9,293,233	2,785,421	70.0%	2,165,576	128.6	
EAST LAKE TARPON FCD	F	10/01/2008	N	After	FIL	5,970,634	7,616,711	1,646,077	78.4%	2,242,835	73.4	
EAST LAKE TARPON FCD	F	10/01/2008	N	Before		5,106,704						
EAST LAKE TARPON FCD	F	10/01/2007	N	None	FIL/	5,317,552	7,802,000	2,484,000	68.2%	2,213,000	112.3	
EAST NAPLES FCD	F	10/01/2011	N	None	EAN	9,575,689	11,342,735	1,767,046	84.4%	4,391,782	40.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
EAST NAPLES FCD	F	10/01/2010	N	After	EAN	7,934,740	9,659,572	1,724,832	82.1%	4,353,278	39.6	
EAST NAPLES FCD	F	10/01/2010	N	Before	EAN	7,934,740	9,348,139	1,413,399	84.9%	4,353,278	32.5	
EAST NAPLES FCD	F	10/01/2010	Y	After	EAN	7,934,740	9,659,572	1,724,832	82.1%	4,353,278	39.6	
EAST NAPLES FCD	F	10/01/2010	Y	Before	EAN	7,934,740	9,348,139	1,413,399	84.9%	4,353,278	32.5	
EAST NAPLES FCD	F	10/01/2009	N	None	EAN	5,546,976	7,975,928	2,428,952	69.5%	4,248,043	57.2	
EAST NAPLES FCD	F	10/01/2009	Y	None	EAN	5,546,976	7,970,793	2,423,817	69.6%	4,617,655	52.5	
EAST NAPLES FCD	F	10/01/2008	Y	None	EAN	3,882,925	5,751,772	1,868,847	67.5%	3,558,238	52.5	
EAST NAPLES FCD	F	10/01/2008	N	None	EAN	3,882,925	6,228,313	2,345,388	62.3%	3,534,118	66.4	
EAST NAPLES FCD	F	10/01/2007	N	None	EAN	3,268,290	4,749,128	1,480,838	68.8%	3,250,844	45.6	
EAST NICEVILLE FCD	F	10/01/2010	N	After	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	
EAST NICEVILLE FCD	F	10/01/2010	N	Before	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	
EAST NICEVILLE FCD	F	10/01/2007	N	None	EAN	52	58,859	6,640	.1%	240,162	2.8	
EATONVILLE	P	10/01/2010	N	After	AGG	761,858	688,645	-73,213	110.6%	670,970	-10.9	
EATONVILLE	P	10/01/2010	N	Before	AGG	761,858	688,645	-73,213	110.6%	670,970	-10.9	
EATONVILLE	P	10/01/2007	N	None	AGG	587,016	408,844	-178,172	143.6%	461,577	-38.6	
EDGEWATER	F	10/01/2011	N	None	EAN	5,513,147	7,319,117	1,805,970	75.3%	1,439,711	125.4	
EDGEWATER	F	10/01/2010	N	Before	EAN	5,315,976	6,423,527	1,107,551	82.8%	1,475,291	75.1	
EDGEWATER	F	10/01/2010	N	After	EAN	5,315,976	6,499,389	1,183,413	81.8%	1,475,291	80.2	
EDGEWATER	F	10/01/2009	N	None	EAN	4,977,603	5,652,885	675,282	88.1%	1,475,969	45.8	
EDGEWATER	F	10/01/2008	N	Before		4,700,591						
EDGEWATER	F	10/01/2008	N	After	EAN	4,700,591	4,813,030	112,439	97.7%	1,556,068	7.2	
EDGEWATER	F	10/01/2007	N	None	EAN/	4,004,108	4,557,000	552,892	87.9%	1,495,000	37.0	
EDGEWATER	G	10/01/2011	N	None	AGG	12,227,558	17,289,981	5,062,423	70.7%	1,017,953	497.3	
EDGEWATER	G	10/01/2010	N	None	AGG	13,310,777	17,088,869	3,778,092	77.9%	1,122,562	336.6	
EDGEWATER	G	10/01/2009	N	None	AGG	13,876,405	16,842,925	2,966,520	82.4%	1,204,161	246.4	
EDGEWATER	G	10/01/2008	N	None	AGG	14,472,525	16,636,744	2,164,219	87.0%	1,254,441	172.5	
EDGEWATER	G	10/01/2007	N	Before		14,130,355						
EDGEWATER	G	10/01/2007	N	After	AGG	14,130,355						
EDGEWATER	P	10/01/2011	N	None	FIL	7,552,835	9,128,729	1,575,894	82.7%	968,913	162.6	
EDGEWATER	P	10/01/2010	N	None	FIL	7,801,777	8,944,282	1,142,505	87.2%	1,090,756	104.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
EDGEWATER	P	10/01/2009	N	None	FIL	7,980,169	9,081,117	1,100,948	87.9%	1,105,895	99.6	
EDGEWATER	P	10/01/2008	N	None	FIL	8,040,328	9,229,229	1,188,901	87.1%	1,032,166	115.2	
EDGEWATER	P	10/01/2007	N	None	FIL	7,772,999	9,136,180	1,363,181	85.1%	1,222,818	111.5	
ENGLEWOOD AREA FCD	F	10/01/2011	N	None	EAN	12,245,723	22,734,334	10,488,611	53.9%	3,727,723	281.4	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	After	EAN	11,078,445	23,946,682	12,868,237	46.3%	3,527,772	364.8	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	Before	EAN	11,078,445	21,936,922	10,858,477	50.5%	3,527,772	307.8	
ENGLEWOOD AREA FCD	F	10/01/2010	N	After	EAN	11,078,445	22,448,587	11,370,142	49.4%	3,527,772	322.3	
ENGLEWOOD AREA FCD	F	10/01/2010	N	Before	EAN	11,078,445	21,936,922	10,858,477	50.5%	3,527,772	307.8	
ENGLEWOOD AREA FCD	F	10/01/2009	N	None	EAN	10,853,414	20,712,275	9,858,861	52.4%	3,456,419	285.2	
ENGLEWOOD AREA FCD	F	10/01/2008	N	Before		9,765,575						
ENGLEWOOD AREA FCD	F	10/01/2008	N	After	EAN	9,920,844	16,127,681	6,206,837	61.5%	3,361,083	184.7	
ENGLEWOOD AREA FCD	F	10/01/2007	N	None	EAN/	8,632,775	13,966,000	5,334,000	61.8%	2,907,000	183.5	
ENGLEWOOD WATER DISTRICT	G	10/01/2011	N	None	FIL	465,353	639,159	173,806	72.8%	0	0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	Before	ILP	455,140	741,783	286,643	61.4%	0	0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	After	ILP	455,140	739,127	283,987	61.6%	0	0.0	
ESTERO FCD	F	10/01/2011	N	Before	AGG	5,684,786	8,311,247	2,626,461	68.4%	4,086,455	64.3	
ESTERO FCD	F	10/01/2011	N	After	AGG	6,873,907	9,049,483	2,175,576	76.0%	4,086,455	53.2	
ESTERO FCD	F	10/01/2010	N	None	AGG	4,732,004	6,685,999	1,953,995	70.8%	3,742,880	52.2	
ESTERO FCD	F	10/01/2009	N	After	AGG	3,802,396	5,417,885	1,615,489	70.2%	3,626,884	44.5	
ESTERO FCD	F	10/01/2009	N	Before	AGG	3,802,396	5,417,885	1,615,489	70.2%	3,626,884	44.5	
ESTERO FCD	F	10/01/2008	Y	Before		2,829,308						
ESTERO FCD	F	10/01/2008	Y	Before		2,829,308						
ESTERO FCD	F	10/01/2008	Y	After	AGG	3,186,640	4,124,370	937,730	77.3%	3,220,497	29.1	AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD
ESTERO FCD	F	10/01/2008	Y	After	AGG	2,829,308	4,293,782	1,464,474	65.9%	3,220,497	45.5	AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD
ESTERO FCD	F	10/01/2007	N	None	AGG/	2,557,480	2,557,000	0	100.0%	2,524,000	0.0	
EUSTIS	F	10/01/2011	N	None	EAN	5,442,836	8,023,177	2,580,341	67.8%	961,007	268.5	
EUSTIS	F	10/01/2010	N	Before	EAN	5,758,511	7,775,959	2,017,448	74.1%	1,003,447	201.1	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
EUSTIS	F	10/01/2010	N	After	EAN	5,758,511	7,850,544	2,092,033	73.4%	1,003,447	208.5	
EUSTIS	F	10/01/2009	N	None	EAN	5,849,412	7,431,868	1,582,456	78.7%	961,355	164.6	
EUSTIS	F	10/01/2008	N	After	EAN	5,915,875	6,917,727	1,001,852	85.5%	1,000,474	100.1	
EUSTIS	F	10/01/2008	N	Before	EAN	6,067,950	6,917,727		87.7%	1,000,474		
EUSTIS	F	10/01/2007	N	None	EAN/	5,936,754	6,286,540	349,786	94.4%	1,049,828	33.3	
EUSTIS	P	10/01/2010	N	None	EAN	10,628,484	14,659,344	4,030,860	72.5%	2,232,881	180.5	
EUSTIS	P	10/01/2009	N	None	EAN	10,012,620	13,759,212	3,746,592	72.8%	2,175,013	172.3	
EUSTIS	P	10/01/2008	N	None	EAN	9,445,235	13,308,396	3,863,161	71.0%	2,257,667	171.1	
EUSTIS	P	10/01/2007	N	None	EAN	8,700,546	12,226,809	3,526,263	71.2%	2,215,755	159.1	
FERNANDINA BEACH	G	10/01/2011	N	None	EAN	12,357,959	21,360,906	9,002,947	57.9%	4,710,043	191.1	
FERNANDINA BEACH	G	10/01/2010	N	None	EAN	12,690,372	20,875,050	8,184,678	60.8%	5,084,090	161.0	
FERNANDINA BEACH	G	10/01/2009	N	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2009	Y	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2008	N	After	EAN	12,378,505	18,799,875	6,421,370	65.8%	5,223,260	122.9	
FERNANDINA BEACH	G	10/01/2008	N	Before		12,871,993						
FERNANDINA BEACH	PF	10/01/2011	N	None	EAN	13,666,579	24,947,752	11,281,173	54.8%	3,047,462	370.2	
FERNANDINA BEACH	PF	10/01/2010	N	Before	EAN	14,366,552	23,767,277	9,400,725	60.4%	3,212,196	292.7	
FERNANDINA BEACH	PF	10/01/2010	N	After	EAN	14,366,552	24,111,480	9,744,928	59.6%	3,212,196	303.4	
FERNANDINA BEACH	PF	10/01/2009	N	None	EAN	14,357,400	23,176,797	8,819,397	61.9%	3,118,496	282.8	
FERNANDINA BEACH	PF	10/01/2009	Y	None	EAN	14,357,400	23,176,797	8,819,397	61.9%	3,118,496	282.8	
FERNANDINA BEACH	PF	10/01/2008	N	Before		14,872,608						
FERNANDINA BEACH	PF	10/01/2008	N	After	EAN	14,434,289	21,456,217	7,021,928	67.3%	3,106,891	226.0	
FERNANDINA BEACH	PF	10/01/2007	N	None	EAN	14,567,071	18,362,991	3,795,920	79.3%	3,078,073	123.3	
FLAGLER BEACH	F	10/01/2010	N	Before	AGG	783,956	783,956	0	100.0%	249,053	0.0	
FLAGLER BEACH	F	10/01/2010	N	After	AGG	783,956	1,071,819	287,863	73.1%	249,053	115.6	
FLAGLER BEACH	F	10/01/2009	N	None	AGG	684,388	684,388	0	100.0%	252,684	0.0	
FLAGLER BEACH	F	10/01/2007	N	None	AGG	708,397		0				
FLAGLER BEACH	P	10/01/2010	N	After	AGG	1,440,319	2,251,935	811,616	64.0%	637,661	127.3	
FLAGLER BEACH	P	10/01/2010	N	Before	AGG	1,440,319	2,251,935	811,616	64.0%	637,661	127.3	
FLAGLER BEACH	P	10/01/2007	N	None	AGG	1,158,788	1,317,694	158,906	87.9%	534,054	29.8	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FLORIDA CITY	P	10/01/2010	N	None	AGG	2,519,253	2,369,541	-149,712	106.3%	0	0.0	
FLORIDA CITY	P	10/01/2009	N	After	AGG	2,365,827	2,314,592	-51,235	102.2%	0	0.0	
FLORIDA CITY	P	10/01/2009	N	Before	AGG	2,365,827	3,165,344	799,517	74.7%	0	0.0	
FLORIDA CITY	P	10/01/2008	N	None	AGG	2,566,108	3,121,873	555,765	82.2%	0	0.0	
FLORIDA CITY	P	10/01/2007	N	None	AGG	2,323,900	2,323,900	0	100.0%	1,185,184	0.0	
FORT LAUDERDALE	G	09/30/2011	N	Before	EAN	355,673,852	519,161,979	163,488,127	68.5%	69,251,865	236.1	
FORT LAUDERDALE	G	09/30/2011	N	After	EAN	355,673,852	536,701,842	181,027,990	66.3%	60,621,037	298.6	
FORT LAUDERDALE	G	09/30/2010	N	None	EAN	353,481,376	499,854,210	146,372,834	70.7%	71,416,368	205.0	
FORT LAUDERDALE	G	09/30/2009	N	None	EAN	345,239,176	482,099,968	136,860,792	71.6%	71,547,932	191.3	
FORT LAUDERDALE	G	09/30/2008	N	None	EAN	338,743,156	454,291,730	115,548,574	74.6%	69,499,308	166.3	
FORT LAUDERDALE	PF	01/01/2012	N	Before	EAN	505,318,753	706,221,598	200,902,845	71.6%	65,318,290	307.6	
FORT LAUDERDALE	PF	01/01/2012	N	After	EAN	505,318,753	724,112,813	218,794,060	69.8%	65,318,290	335.0	
FORT LAUDERDALE	PF	01/01/2011	N	None	EAN	482,181,230	674,229,902	192,048,672	71.5%	62,571,391	306.9	
FORT LAUDERDALE	PF	01/01/2010	N	None	EAN	451,610,479	648,973,423	197,362,944	69.6%	61,668,621	320.0	
FORT LAUDERDALE	PF	01/01/2009	N	None	EAN	444,447,527	614,037,958	169,590,431	72.4%	52,825,828	321.0	
FORT LAUDERDALE	PF	01/01/2008	N	After	EAN	480,944,264	586,532,251	105,587,987	82.0%	51,302,024	205.8	
FORT LAUDERDALE	PF	01/01/2008	N	Before		458,902,732						
FORT MEADE [GPF]	F	10/01/2010	N	None	FIL	363,377	375,940	12,563	96.7%	106,820	11.8	
FORT MEADE [GPF]	F	10/01/2008	N	None	FIL	394,679	351,110	-43,569	112.4%	89,765	-48.5	
FORT MEADE [GPF]	F	10/01/2007	N	None	FIL	387,896	330,251	-57,645	117.5%	76,034	-75.8	
FORT MEADE [GPF]	G	10/01/2010	N	None	FIL	3,653,061	3,922,456	269,395	93.1%	1,219,363	22.1	
FORT MEADE [GPF]	G	10/01/2008	N	None	FIL	3,614,099	3,866,597	252,498	93.5%	1,634,673	15.4	
FORT MEADE [GPF]	G	10/01/2007	N	None	FIL	3,500,756	3,812,761	312,005	91.8%	1,689,769	18.5	
FORT MEADE [GPF]	P	10/01/2010	N	None	FIL	1,423,146	1,513,126	89,980	94.1%	0	0.0	
FORT MEADE [GPF]	P	10/01/2008	N	None	AGG	1,627,455	1,368,954	-258,501	118.9%	0	0.0	
FORT MEADE [GPF]	P	10/01/2007	N	None	AGG	1,664,148	1,414,719	-249,429	117.6%	696,117	-35.8	
FORT MYERS	F	10/01/2011	N	None	EAN	44,481,776	85,276,600	40,794,824	52.2%	8,096,721	503.8	
FORT MYERS	F	10/01/2010	N	Before	EAN	43,429,828	81,898,070	38,468,242	53.0%	7,230,421	532.0	
FORT MYERS	F	10/01/2010	N	After	EAN	43,429,828	84,336,612	40,906,784	51.5%	7,230,421	565.8	
FORT MYERS	F	10/01/2009	N	None	EAN	43,500,290	81,722,634	38,222,344	53.2%	7,376,175	518.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT MYERS	F	10/01/2008	N	Before		46,911,539						
FORT MYERS	F	10/01/2008	N	After	EAN	45,986,976	80,669,693	34,682,717	57.0%	6,775,452	511.9	
FORT MYERS	F	10/01/2008	Y	After	EAN	44,758,888	80,669,693	35,910,805	55.5%	6,775,452	530.0	
FORT MYERS	F	10/01/2008	Y	Before		46,298,743						
FORT MYERS	F	10/01/2007	N	None	EAN/	43,425,289	68,853,000	25,428,000	63.1%	8,055,000	315.7	
FORT MYERS	G	10/01/2011	N	None	EAN	68,620,695	123,124,219	54,503,524	55.7%	23,572,017	231.2	
FORT MYERS	G	10/01/2010	N	None	EAN	70,436,426	137,465,641	67,029,215	51.2%	25,753,922	260.3	
FORT MYERS	G	10/01/2009	Y	After	EAN	68,557,608	131,773,409	63,215,801	52.0%	27,501,914	229.9	
FORT MYERS	G	10/01/2009	Y	Before		68,557,608						
FORT MYERS	G	10/01/2008	N	Before		69,012,818						
FORT MYERS	G	10/01/2008	N	After	EAN	67,568,410	125,300,972	57,732,562	53.9%	27,702,349	208.4	
FORT MYERS	G	10/01/2007	N	None	EAN/	65,550,135	98,733,000	33,182,865	66.4%	29,887,000	111.0	
FORT MYERS	P	10/01/2011	N	Before	EAN	63,608,039	133,865,644	70,257,605	47.5%	11,090,359	633.5	
FORT MYERS	P	10/01/2011	N	After	EAN	63,608,039	138,042,162	74,434,123	46.1%	11,090,359	671.2	
FORT MYERS	P	10/01/2010	N	After	EAN	63,010,078	132,363,083	69,353,005	47.6%	11,433,914	606.6	
FORT MYERS	P	10/01/2010	N	Before	EAN	63,010,078	125,445,412	62,435,334	50.2%	11,433,914	546.1	
FORT MYERS	P	10/01/2009	N	None	EAN	59,939,152	118,900,585	58,961,433	50.4%	10,581,863	557.2	
FORT MYERS	P	10/01/2008	N	After	EAN	60,180,721	109,844,156	49,663,435	54.8%	8,809,084	563.8	
FORT MYERS	P	10/01/2008	N	Before		60,943,374						
FORT MYERS	P	10/01/2007	N	None	EAN/	62,232,689	91,906,000	29,674,000	67.7%	11,693,000	253.8	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	Before	EAN	43,752,000				8,488,894		
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	After	EAN	43,752,000	51,699,000	7,947,000	84.6%	8,488,894	93.6	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	After	EAN	45,986,000	50,902,000	4,916,000	90.3%	8,874,396	55.4	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	Before	EAN	45,986,000	50,902,000	4,916,000	90.3%	8,874,396	55.4	
FORT PIERCE [G, P, UTIL]	G	09/30/2009	N	None	EAN	45,621,000	49,639,868	4,018,868	91.9%	11,108,762	36.2	
FORT PIERCE [G, P, UTIL]	G	09/30/2008	N	None	EAN	44,276,000	46,755,597	2,479,597	94.7%	11,949,389	20.8	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	Before	EAN	36,907,000				5,361,391		
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	After	EAN	36,907,000	40,774,000	3,867,000	90.5%	5,361,391	72.1	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	Before	EAN	38,333,000	40,988,000	2,655,000	93.5%	5,785,106	45.9	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	After	EAN	38,333,000	40,988,000	2,655,000	93.5%	5,785,106	45.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT PIERCE [G, P, UTIL]	P	09/30/2009	N	None	EAN	37,705,000	39,546,025	1,841,025	95.3%	6,663,530	27.6	
FORT PIERCE [G, P, UTIL]	P	09/30/2008	N	None	EAN	36,630,000	37,704,827	1,074,827	97.1%	7,032,172	15.3	
FORT PIERCE SUPP	P	09/30/2011	N	After	EAN	9,433,638	10,081,314	647,676	93.6%	5,711,777	11.3	
FORT PIERCE SUPP	P	09/30/2011	N	Before	EAN	9,433,638	10,196,231	762,593	92.5%	5,711,777	13.4	
FORT PIERCE SUPP	P	09/30/2010	N	None	EAN	9,093,257	9,907,782	814,525	91.8%	6,393,190	12.7	
FORT PIERCE SUPP	P	09/30/2009	N	None	EAN	9,062,193	10,060,601	998,408	90.1%	6,754,679	14.8	
FORT PIERCE SUPP	P	09/30/2008	N	None	EAN	8,449,679	9,668,809	1,219,130	87.4%	6,992,600	17.4	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	After	EAN	61,803,000	75,210,000	13,407,000	82.2%	11,893,916	112.7	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	Before	EAN	61,803,000				11,893,916		
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	N	None	EAN	64,372,000	72,976,000	8,604,000	88.2%	12,119,371	71.0	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2009	N	None	EAN	63,768,000	69,569,483	5,801,483	91.7%	13,244,000	43.8	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2008	N	None	EAN	62,561,000	66,013,805	3,452,805	94.8%	13,970,069	24.7	
FORT WALTON BEACH	F	10/01/2011	N	None	EAN	10,314,290	17,609,820	7,295,530	58.6%	1,961,080	372.0	
FORT WALTON BEACH	F	10/01/2010	N	Before	EAN	10,591,930	16,786,640	6,194,710	63.1%	2,116,516	292.7	
FORT WALTON BEACH	F	10/01/2010	N	After	EAN	10,591,930	17,167,805	6,575,875	61.7%	2,116,516	310.7	
FORT WALTON BEACH	F	10/01/2009	Y	None	EAN	10,492,503	15,950,523	5,458,020	65.8%	1,988,762	274.4	
FORT WALTON BEACH	F	10/01/2008	N	Before		10,702,271						
FORT WALTON BEACH	F	10/01/2008	N	After	EAN	10,537,442	14,539,341	4,001,899	72.5%	1,632,275	245.2	
FORT WALTON BEACH	F	10/01/2007	N	None	EAN/	10,264,599	12,288,000	2,023,000	83.5%	1,858,000	108.9	
FORT WALTON BEACH	G	10/01/2011	N	None	EAN	33,678,210	40,196,872	6,518,662	83.8%	5,004,486	130.3	
FORT WALTON BEACH	G	10/01/2010	N	After	EAN	34,351,948	40,428,706	6,076,758	85.0%	5,323,504	114.1	
FORT WALTON BEACH	G	10/01/2010	N	Before	EAN	34,351,948	40,510,991	6,159,043	84.8%	5,323,504	115.7	
FORT WALTON BEACH	G	10/01/2009	N	None	EAN	33,336,278	38,412,778	5,076,500	86.8%	7,542,491	67.3	
FORT WALTON BEACH	G	10/01/2008	N	None	EAN	33,388,423	37,349,742	3,961,319	89.4%	7,822,381	50.6	
FORT WALTON BEACH	G	10/01/2007	N	None	EAN	32,271,940	34,783,263	2,511,323	92.8%	8,527,927	29.4	
FORT WALTON BEACH	P	10/01/2011	N	None	EAN	17,912,258	25,394,666	7,482,408	70.5%	2,239,545	334.1	
FORT WALTON BEACH	P	10/01/2010	N	Before	EAN	18,874,149	24,199,899	5,325,750	78.0%	2,195,529	242.6	
FORT WALTON BEACH	P	10/01/2010	N	After	EAN	18,874,149	24,702,783	5,828,634	76.4%	2,195,529	265.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT WALTON BEACH	P	10/01/2009	N	None	EAN	18,858,173	23,738,682	4,880,509	79.4%	2,557,811	190.8	
FORT WALTON BEACH	P	10/01/2008	N	After	EAN	18,832,627	22,743,407	3,910,780	82.8%	2,530,182	154.6	
FORT WALTON BEACH	P	10/01/2008	N	Before		19,061,843						
FORT WALTON BEACH	P	10/01/2007	N	None	EAN/	18,586,034	21,596,000	3,010,000	86.1%	2,603,000	115.6	
FROSTPROOF	G	10/01/2010	N	Before	AGG	1,044,732	914,236	-130,496	114.3%	447,774	-29.1	
FROSTPROOF	G	10/01/2010	N	After	AGG	1,044,732	914,236	-130,496	114.3%	447,774	-29.1	
FROSTPROOF	G	10/01/2008	N	After	AGG	975,550	914,494	-61,056	106.7%	353,115	-17.3	AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
FROSTPROOF	G	10/01/2008	N	Before		975,550						
FROSTPROOF	P	10/01/2011	N	None	EAN	2,780,789	3,559,023	778,234	78.1%	197,870	393.3	
FROSTPROOF	P	10/01/2010	N	Before	EAN	2,916,147	3,327,478	411,331	87.6%	183,755	223.8	
FROSTPROOF	P	10/01/2010	N	After	EAN	2,916,147	3,339,193	423,046	87.3%	183,755	230.2	
FROSTPROOF	P	10/01/2009	N	None	EAN	2,957,004	3,299,136	342,132	89.6%	186,253	183.7	
FROSTPROOF	P	10/01/2008	N	After	EAN	2,967,364	3,000,000	32,636	98.9%	176,232	18.5	
FROSTPROOF	P	10/01/2008	N	Before		2,945,969						
FROSTPROOF	P	10/01/2007	N	None	EAN	2,834,167	2,726,894	-107,273	103.9%	167,549	-64.0	
FRUITLAND PARK	F	10/01/2010	N	Before	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	
FRUITLAND PARK	F	10/01/2010	N	After	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	
FRUITLAND PARK	F	10/01/2007	N	None	AGG	277,943	107,341	-170,602	258.9%	27,321	-624.4	
GAINESVILLE	G	10/01/2010	N	After	EAN	287,894,287	375,355,106	87,460,819	76.7%	81,386,433	107.5	
GAINESVILLE	G	10/01/2010	N	Before	EAN	287,894,287	383,269,119	95,374,832	75.1%	81,386,433	117.2	
GAINESVILLE	G	10/01/2009	N	After	EAN	274,206,492	362,383,055	88,176,563	75.7%	84,806,744	104.0	
GAINESVILLE	G	10/01/2009	N	Before	EAN	274,206,492	334,909,366	60,702,874	81.9%	84,806,744	71.6	
GAINESVILLE	G	10/01/2008	N	None	EAN	293,077,340	317,937,090	24,859,750	92.2%	82,399,453	30.2	
GAINESVILLE	G	10/01/2007	N	None	EAN	284,869,306	293,642,000	8,772,694	97.0%	76,841,000	11.4	
GAINESVILLE	PF	10/01/2010	Y	After	EAN	176,925,241	199,836,557	22,911,316	88.5%	24,342,597	94.1	
GAINESVILLE	PF	10/01/2010	N	After	EAN	177,250,288	199,836,557	22,586,269	88.7%	24,342,597	92.8	
GAINESVILLE	PF	10/01/2009	N	After	EAN	174,013,284	189,206,289	15,193,005	92.0%	26,219,962	57.9	
GAINESVILLE	PF	10/01/2008	N	None	EAN	174,300,297	175,909,422	1,609,125	99.1%	24,045,292	6.7	
GAINESVILLE	PF	10/01/2007	N	None	EAN	168,434,939	166,905,140	-1,529,799	100.9%	22,739,418	-6.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
GAINESVILLE - DISABILITY	G	10/01/2010	N	Before	EAN	5,459,769	2,683,896	-2,775,873	203.4%	81,446,055	-3.4	
GAINESVILLE - DISABILITY	G	10/01/2010	N	After	EAN	5,459,769	2,549,573	-2,910,196	214.1%	81,446,055	-3.6	
GAINESVILLE - DISABILITY	G	10/01/2007	N	None	EAN	4,882,539	3,164,662	-1,717,877	154.3%			
GOLDEN BEACH [GP]	G	10/01/2010	N	None	FIL	1,717,437	2,110,419	392,982	81.4%	801,697	49.0	
GOLDEN BEACH [GP]	G	10/01/2009	N	None	FIL	1,598,914	1,998,440	399,526	80.0%	870,835	45.9	
GOLDEN BEACH [GP]	G	10/01/2008	N	None	FIL	1,475,851	1,689,733	213,882	87.3%	881,444	24.3	
GOLDEN BEACH [GP]	G	10/01/2007	N	None	FIL	1,373,267	1,574,727	201,460	87.2%	853,250	23.6	
GOLDEN BEACH [GP]	P	10/01/2010	N	None	FIL	2,471,526	3,410,907	939,381	72.5%	1,063,119	88.4	
GOLDEN BEACH [GP]	P	10/01/2009	N	None	FIL	2,256,273	3,184,855	928,582	70.8%	942,244	98.6	
GOLDEN BEACH [GP]	P	10/01/2008	N	None	FIL	2,056,003	2,800,588	744,585	73.4%	930,469	80.0	
GOLDEN BEACH [GP]	P	10/01/2007	N	None	FIL	1,914,261	2,645,630	731,369	72.4%	1,025,670	71.3	
GREEN COVE SPRINGS	P	10/01/2011	N	None	AGG	1,863,280	1,963,799	100,519	94.9%	719,300	14.0	
GREEN COVE SPRINGS	P	10/01/2010	N	None	AGG	1,648,285	1,816,842	168,557	90.7%	727,111	23.2	
GREEN COVE SPRINGS	P	10/01/2009	N	After	AGG	1,287,400	1,594,530	307,130	80.7%	725,727	42.3	
GREEN COVE SPRINGS	P	10/01/2009	N	Before		1,287,400						
GREEN COVE SPRINGS	P	10/01/2007	N	None	AGG/	891,697	892,000	0	100.0%	652,000	0.0	
GREEN COVE SPRINGS	P	10/01/2007	Y	After	AGG	1,029,753	1,029,753	0	100.0%	651,768	0.0	
GREEN COVE SPRINGS	P	10/01/2007	Y	Before		891,697						
GREENACRES	PF	10/01/2011	Y	None	AGG	10,564,789	12,924,608	2,359,819	81.7%	5,108,490	46.2	
GREENACRES	PF	10/01/2011	N	None	AGG	10,447,459	12,924,608	2,477,149	80.8%	4,865,229	50.9	
GREENACRES	PF	10/01/2010	N	After	AGG	8,879,484	10,811,719	1,932,235	82.1%	4,753,155	40.7	
GREENACRES	PF	10/01/2010	N	Before	AGG	8,879,484	10,811,719	1,932,235	82.1%	4,753,155	40.7	
GREENACRES	PF	10/01/2009	N	After	AGG	6,693,561	9,088,420	2,394,859	73.6%	4,892,163	49.0	
GREENACRES	PF	10/01/2009	N	Before		6,693,561	9,088,420	2,394,859	73.6%	4,892,163	49.0	
GREENACRES	PF	10/01/2008	Y	After	AGG	5,844,087	6,956,695	1,112,608	84.0%	4,304,995	25.8	
GREENACRES	PF	10/01/2008	Y	Before		5,844,087						
GREENACRES	PF	10/01/2007	N	None	AGG/	6,021,159	6,021,000	0	100.0%	3,420,000	0.0	
GULF BREEZE	P	10/01/2010	N	None	AGG	1,821,794	2,445,151	623,357	74.5%	514,615	121.1	
GULF BREEZE	P	10/01/2007	N	None	AGG/	1,343,358	1,343,000	-358	100.0%	416,000	-0.1	
GULFPORT	F	10/01/2011	N	None	FIL	2,155,819	2,203,590	47,771	97.8%	840,413	5.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
GULFPORT	F	10/01/2010	N	After	FIL	2,167,659	2,246,828	79,169	96.5%	765,404	10.3	
GULFPORT	F	10/01/2010	N	Before	FIL	2,167,659	2,051,192	-116,467	105.7%	765,404	-15.2	
GULFPORT	F	10/01/2009	N	None	FIL	2,046,151	2,323,232	277,081	88.1%	718,895	38.5	
GULFPORT	F	10/01/2008	N	After	FIL	1,955,292	2,020,710	65,418	96.8%	662,515	9.9	
GULFPORT	F	10/01/2008	N	Before		1,961,619						
GULFPORT	F	10/01/2007	Y	None	FIL	1,835,992	1,915,913	79,921	95.8%	593,603	13.5	
GULFPORT	G	10/01/2011	N	None	EAN	10,385,632	11,721,667	1,336,035	88.6%	2,719,159	49.1	
GULFPORT	G	10/01/2010	N	After	EAN	10,412,695	10,947,296	534,601	95.1%	3,172,592	16.9	
GULFPORT	G	10/01/2010	N	Before	EAN	9,932,520	11,784,224	1,851,704	84.3%	3,172,592	58.4	
GULFPORT	G	10/01/2009	N	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2009	Y	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2008	N	After	EAN	9,939,493	9,630,830	-308,663	103.2%	3,971,401	-7.8	
GULFPORT	G	10/01/2008	N	Before		8,479,039						
GULFPORT	G	10/01/2007	N	None	EAN	9,824,316	8,977,029	-847,287	109.4%	2,923,184	-29.0	
GULFPORT	P	10/01/2011	N	None	FIL	6,086,228	6,948,828	862,600	87.6%	1,774,895	48.6	
GULFPORT	P	10/01/2010	N	None	FIL	6,052,371	6,798,061	745,690	89.0%	1,834,094	40.7	
GULFPORT	P	10/01/2009	N	None	FIL	5,835,729	6,509,560	673,831	89.6%	1,770,812	38.1	
GULFPORT	P	10/01/2008	N	Before		5,630,157						
GULFPORT	P	10/01/2008	N	After	FIL	5,701,241	6,361,565	660,324	89.6%	1,730,088	38.2	
GULFPORT	P	10/01/2007	N	Before		5,336,192						
GULFPORT	P	10/01/2007	N	After	FIL	5,336,192	6,126,896	790,704	87.1%	1,614,789	49.0	
HAINES CITY	F	10/01/2011	N	None	EAN	4,153,121	7,120,473	2,967,352	58.3%	1,164,891	254.7	
HAINES CITY	F	10/01/2010	N	None	EAN	4,249,784	6,993,323	2,743,539	60.8%	4,361,690	62.9	
HAINES CITY	F	10/01/2009	N	None	EAN	4,155,185	6,752,346	2,597,161	61.5%	1,265,114	205.3	
HAINES CITY	F	10/01/2008	N	Before		4,100,031						
HAINES CITY	F	10/01/2008	N	After	EAN	4,053,215	6,651,665	2,598,450	60.9%	1,225,191	212.1	
HAINES CITY	F	10/01/2007	Y	Before		3,882,968						
HAINES CITY	F	10/01/2007	Y	After	EAN	3,882,968	6,137,447	2,254,479	63.3%	1,124,100	200.6	
HAINES CITY	G	10/01/2011	N	None	EAN	10,842,107	15,647,778	4,805,671	69.3%	5,676,298	84.7	
HAINES CITY	G	10/01/2010	N	None	EAN	9,871,374	13,155,133	3,283,759	75.0%	5,508,442	59.6	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HAINES CITY	G	10/01/2009	N	None	EAN	8,787,403	12,380,989	3,593,586	71.0%	5,822,858	61.7	
HAINES CITY	G	10/01/2008	N	After	EAN	8,005,844	11,359,615	3,353,771	70.5%	5,047,389	66.4	
HAINES CITY	G	10/01/2008	N	Before		8,005,844						
HAINES CITY	G	10/01/2007	N	Before		7,068,553						
HAINES CITY	G	10/01/2007	N	After	EAN	7,068,553	9,865,465	2,796,912	71.6%	4,418,937	63.3	
HAINES CITY	P	10/01/2011	N	None	EAN	5,695,292	8,585,899	2,890,607	66.3%	1,886,237	153.2	
HAINES CITY	P	10/01/2010	N	None	EAN	5,638,678	8,480,935	2,842,257	66.5%	2,063,013	137.8	
HAINES CITY	P	10/01/2009	N	None	EAN	5,363,613	8,098,622	2,735,009	66.2%	1,840,497	148.6	
HAINES CITY	P	10/01/2008	N	After	EAN	5,190,671	7,598,494	2,407,823	68.3%	1,819,756	132.3	
HAINES CITY	P	10/01/2008	N	Before		5,475,592						
HAINES CITY	P	10/01/2007	Y	Before		5,194,322						
HAINES CITY	P	10/01/2007	Y	After	EAN	5,194,322	6,959,819	1,765,497	74.6%	1,696,881	104.0	
HALIFAX HOSPITAL	G	10/01/2010	N	After	PUC	186,084,414	302,870,273	116,785,859	61.4%	56,311,380	207.4	
HALIFAX HOSPITAL	G	10/01/2009	N	None	PUC	175,975,735	266,083,474	90,107,739	66.1%	61,067,252	147.6	
HALIFAX HOSPITAL	G	10/01/2008	N	None	PUC	160,727,427				60,590,000		
HALIFAX HOSPITAL	G	10/01/2007	N	None	PUC	158,484,855						
HALLANDALE BEACH	G	10/01/2011	N	None	AGG	32,766,978				7,108,799		
HALLANDALE BEACH	G	10/01/2010	N	None	AGG	32,088,033				7,129,958		
HALLANDALE BEACH	G	10/01/2009	N	None	AGG	30,645,061				7,958,130		
HALLANDALE BEACH	G	10/01/2008	N	After	AGG	30,818,192	42,953,783	12,135,591	71.7%	6,983,097	173.8	
HALLANDALE BEACH	G	10/01/2008	N	Before		30,818,192						
HALLANDALE BEACH	G	10/01/2007	N	Before		29,573,983						
HALLANDALE BEACH	G	10/01/2007	N	After	AGG	29,573,983						
HALLANDALE BEACH	PF	10/01/2011	N	After	FIL	74,817,891	115,958,179	41,140,288	64.5%	12,092,139	340.2	
HALLANDALE BEACH	PF	10/01/2011	N	Before	FIL	74,817,891	114,294,581	39,476,690	65.5%	12,043,156	327.8	
HALLANDALE BEACH	PF	10/01/2010	N	Before	FIL	73,356,988	109,774,571	36,417,583	66.8%	11,813,839	308.3	
HALLANDALE BEACH	PF	10/01/2010	N	After	FIL	73,356,988	112,129,949	38,772,961	65.4%	11,813,839	328.2	
HALLANDALE BEACH	PF	10/01/2009	N	None	FIL	86,509,517	123,895,500	37,385,983	69.8%	11,365,655	328.9	
HALLANDALE BEACH	PF	10/01/2008	N	None	FIL	81,971,425	119,650,221	37,678,796	68.5%	10,952,057	344.0	
HALLANDALE BEACH	PF	10/01/2007	N	None	FIL	76,175,833	101,196,062	25,020,229	75.3%	9,957,502	251.3	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HALLANDALE BEACH PM	G	10/01/2011	N	None	FIL	10,788,956	14,300,116	3,511,160	75.4%	1,324,574	265.1	
HALLANDALE BEACH PM	G	10/01/2010	N	None	FIL	10,186,540	13,701,876	3,515,336	74.3%	1,592,899	220.7	
HALLANDALE BEACH PM	G	10/01/2009	N	Before		9,600,210						
HALLANDALE BEACH PM	G	10/01/2009	N	After	FIL	9,600,210	13,108,284	3,508,074	73.2%			
HALLANDALE BEACH PM	G	10/01/2008	N	None	FIL	9,127,536		3,514,053				
HALLANDALE BEACH PM	G	10/01/2007	N	None	FIL	8,086,229		3,573,605				
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	N	None	UC	0	8,377,327	8,377,327	.0%	1,239,657	675.8	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2010	N	None	UC	0	7,640,811	7,640,811	.0%	1,592,899	479.7	
HAVANA	F	10/01/2010	N	After	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HAVANA	F	10/01/2010	N	Before	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HAVANA	F	10/01/2007	N	None	AGG	588,008	41,917	-546,091	1402.8%	7,919	-6,896.0	
HIALEAH	GPF	10/01/2010	N	None	EAN	520,812,767	684,539,088	163,726,321	76.1%	72,614,908	225.5	
HIALEAH	GPF	10/01/2009	N	None	EAN	531,939,481	661,893,533	129,954,052	80.4%	79,860,936	162.7	
HIALEAH	GPF	10/01/2008	N	None	EAN	526,091,435	627,530,393	101,438,958	83.8%	77,006,760	131.7	
HIALEAH	GPF	10/01/2007	N	None	E	522,796,029	595,379,468	72,583,439	87.8%	75,461,003	96.2	
HIALEAH - ELECTED	G	10/01/2009	N	After	EAN	5,530,202	6,284,075	753,873	88.0%	1,206,773	62.5	
HIALEAH - ELECTED	G	10/01/2009	N	Before	EAN	5,766,656	5,809,976	43,320	99.3%	1,206,773	3.6	
HIALEAH - ELECTED	G	09/30/2008	N	None	EAN	4,839,784	5,589,488	749,704	86.6%	1,200,461	62.5	
HIALEAH GARDENS	P	10/01/2011	N	None	AGG	11,379,563	12,026,339	646,776	94.6%	2,012,405	32.1	
HIALEAH GARDENS	P	10/01/2010	N	None	AGG	10,753,040	11,619,621	866,581	92.5%	2,741,190	31.6	
HIALEAH GARDENS	P	10/01/2009	N	None	AGG	10,015,756	10,755,897	740,141	93.1%	2,603,571	28.4	
HIALEAH GARDENS	P	10/01/2008	N	None	AGG	9,325,366	10,005,680	680,314	93.2%	2,385,136	28.5	
HIALEAH GARDENS	P	10/01/2007	N	None	AGG/	8,560,889	8,766,000	205,000	97.7%	2,297,000	8.9	
HILLSBOROUGH COUNTY	ERP	07/01/2010	N	None	EAN	15,735,803	29,577,005	13,841,202	53.2%	0	0.0	
HILLSBOROUGH COUNTY	ERP	07/01/2009	Y	None	EAN	15,024,428	38,190,854	23,166,426	39.3%	22,676,884	102.2	
HILLSBOROUGH COUNTY	ERP	07/01/2008	Y	None	EAN	14,570,542	31,609,928	17,039,386	46.1%	31,812,283	53.6	
HOLLEY-NAVARRE FCD	F	10/01/2011	N	Before	AGG	614,542				441,412		
HOLLEY-NAVARRE FCD	F	10/01/2011	N	After	AGG	614,542	310,750	-303,792	197.8%	441,412	-68.8	
HOLLEY-NAVARRE FCD	F	10/01/2008	N	None	AGG	96,472	81,609	-14,863	118.2%	475,389	-3.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HOLLEY-NAVARRE FCD	F	10/01/2007	N	None	AGG	24,044		0				
HOLLEY-NAVARRE FCD	F	10/01/2007	Y	None	AGG	24,044	46,284	22,240	51.9%	79,259	28.1	
HOLLY HILL	F	10/01/2011	N	None	EAN	2,992,822	4,492,447	1,499,625	66.6%	429,175	349.4	
HOLLY HILL	F	10/01/2010	N	After	EAN	3,114,518	4,340,101	1,225,583	71.8%	513,599	238.6	
HOLLY HILL	F	10/01/2010	N	Before	EAN	3,114,518	4,260,814	1,146,296	73.1%	513,599	223.2	
HOLLY HILL	F	10/01/2009	N	None	EAN	3,097,194	4,317,679	1,220,485	71.7%	630,037	193.7	
HOLLY HILL	F	10/01/2008	Y	Before		2,954,229						
HOLLY HILL	F	10/01/2008	Y	After	EAN	2,961,367	4,398,489	1,437,122	67.3%	628,094	228.8	
HOLLY HILL	F	10/01/2007	Y	None	EAN	2,811,291	4,449,389	1,638,098	63.2%	748,437	218.9	
HOLLY HILL	P	10/01/2011	N	None	EAN	6,198,433	10,602,319	4,403,886	58.5%	1,060,484	415.3	
HOLLY HILL	P	10/01/2010	N	None	EAN	6,291,928	10,378,081	4,086,153	60.6%	1,018,222	401.3	
HOLLY HILL	P	10/01/2009	N	None	EAN	6,333,782	10,155,787	3,822,005	62.4%	1,154,107	331.2	
HOLLY HILL	P	10/01/2008	Y	After	EAN	6,275,725	10,041,424	3,765,699	62.5%	1,141,987	329.7	
HOLLY HILL	P	10/01/2008	Y	Before		6,685,951						
HOLLY HILL	P	10/01/2007	Y	After	EAN	6,342,395	9,123,817	2,781,422	69.5%	1,118,612	248.6	
HOLLY HILL	P	10/01/2007	Y	Before		6,052,038						
HOLLYWOOD	F	10/01/2010	N	After	EAN	92,610,068	233,048,105	140,438,037	39.7%	13,359,172	1,051.2	
HOLLYWOOD	F	10/01/2010	Y	After	EAN	92,610,068	204,190,848	111,580,780	45.4%	13,034,176	856.1	
HOLLYWOOD	F	10/01/2010	Y	Before	EAN	92,610,068	227,363,163	134,753,095	40.7%	13,759,947	979.3	
HOLLYWOOD	F	10/01/2010	N	Before	EAN	92,610,068	227,363,163	134,753,095	40.7%	13,359,172	1,008.7	
HOLLYWOOD	F	10/01/2009	N	Before	EAN	91,578,159	219,032,669	127,454,510	41.8%	13,726,365	928.5	
HOLLYWOOD	F	10/01/2009	N	After	EAN	91,578,159	217,788,062	126,209,903	42.0%	13,726,365	919.5	
HOLLYWOOD	F	10/01/2008	N	None	EAN	100,537,723	208,478,289	107,940,566	48.2%	12,207,140	884.2	
HOLLYWOOD	F	10/01/2007	N	None	EAN	106,614,766	197,865,737	91,250,971	53.9%	11,229,199	812.6	
HOLLYWOOD	G	10/01/2010	N	None	EAN	223,942,457	380,251,070	156,308,613	58.9%	42,103,939	371.2	
HOLLYWOOD	G	10/01/2009	N	None	EAN	220,155,870	369,526,337	149,370,467	59.6%	44,084,422	338.8	
HOLLYWOOD	G	10/01/2008	N	Before		222,098,827						
HOLLYWOOD	G	10/01/2008	N	After	EAN	222,098,827	348,634,231	126,535,404	63.7%	45,848,717	276.0	
HOLLYWOOD	G	10/01/2007	N	None	EAN	212,980,592	325,892,851	112,912,259	65.4%	45,999,379	245.5	
HOLLYWOOD	P	10/01/2011	N	None	EAN	163,376,325	289,627,228	126,250,903	56.4%	15,763,904	800.9	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HOLLYWOOD	P	10/01/2010	Y	After	EAN	172,261,712	283,729,153	111,467,441	60.7%	15,824,576	704.4	
HOLLYWOOD	P	10/01/2010	Y	Before	EAN	172,261,712	312,386,273	140,124,561	55.1%	15,824,576	885.5	
HOLLYWOOD	P	10/01/2009	N	None	EAN	161,780,132	302,546,669	140,766,537	53.5%	18,445,452	763.2	
HOLLYWOOD	P	10/01/2008	N	None	EAN	165,750,474	284,619,717	118,869,243	58.2%	18,459,663	643.9	
HOLLYWOOD	P	10/01/2007	N	None	EAN	191,438,986	298,509,000	107,070,014	64.1%	17,444,000	613.8	
HOLMES BEACH	P	10/01/2011	N	None	FIL	5,619,261	6,407,551	788,290	87.7%	546,761	144.2	
HOLMES BEACH	P	10/01/2010	N	After	FIL	5,533,417	6,325,590	792,173	87.5%	736,641	107.5	
HOLMES BEACH	P	10/01/2010	N	Before	FIL	5,533,417	6,205,204	671,787	89.2%	736,641	91.2	
HOLMES BEACH	P	10/01/2009	Y	None	FIL	5,249,916	5,917,222	667,306	88.7%	731,663	91.2	
HOLMES BEACH	P	10/01/2008	N	After	FIL	5,086,797	5,714,502	627,705	89.0%	615,810	101.9	
HOLMES BEACH	P	10/01/2008	N	Before		5,168,165						
HOLMES BEACH	P	10/01/2007	N	None	FIL/	4,877,950	5,416,000	538,000	90.1%	634,000	84.9	
HOMESTEAD	F	01/01/2012	N	None	EAN	7,371,046	8,551,288	1,180,242	86.2%	0	0.0	
HOMESTEAD	F	01/01/2011	N	None	EAN	7,039,009	8,733,659	1,694,650	80.6%	0	0.0	
HOMESTEAD	F	01/01/2010	N	None	EAN	7,450,581	8,908,272	1,457,691	83.6%	0		
HOMESTEAD	F	01/01/2009	N	Before		6,543,979						
HOMESTEAD	F	01/01/2009	N	After	EAN	7,997,640	9,075,477	1,077,837	88.1%			
HOMESTEAD	F	01/01/2008	N	After	AGG	9,230,084	9,272,706	42,622	99.5%	0		
HOMESTEAD	F	01/01/2008	N	Before		9,230,084						
HOMESTEAD	P	10/01/2011	N	None	EAN	43,445,413	71,903,611	28,458,198	60.4%	6,155,417	462.3	
HOMESTEAD	P	10/01/2010	N	None	EAN	41,655,498	67,529,562	25,874,064	61.7%	6,487,400	398.8	
HOMESTEAD	P	10/01/2009	N	None	EAN	39,349,352	62,856,056	23,506,704	62.6%	6,189,814	379.8	
HOMESTEAD	P	10/01/2008	N	None	EAN	33,546,559	58,309,774	24,763,215	57.5%	5,801,259	426.9	
HOMESTEAD	P	10/01/2007	N	None	EAN	35,918,611	54,359,697	18,441,086	66.1%	5,624,995	327.8	
HOMESTEAD - General & Hospital	G	10/01/2011	N	None	EAN	48,154,029	66,969,262	18,815,233	71.9%	11,519,402	163.3	
HOMESTEAD - General & Hospital	G	10/01/2010	N	None	EAN	46,446,907	63,002,432	16,555,525	73.7%	11,576,309	143.0	
HOMESTEAD - General & Hospital	G	10/01/2009	N	None	EAN	44,271,413	58,947,871	14,676,458	75.1%	12,086,534	121.4	
HOMESTEAD - General & Hospital	G	10/01/2008	N	None	EAN	42,166,194	54,660,857	12,494,663	77.1%	12,076,012	103.5	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HOMESTEAD - General & Hospital	G	10/01/2007	N	None	EAN	38,707,359	51,372,255	12,664,896	75.3%	12,190,785	103.9	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	N	None	AGG	1,891,842	3,761,501	1,869,659	50.3%	488,271	382.9	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2007	N	None	AGG	1,935,597	3,111,680	1,176,083	62.2%	765,392	153.7	
HOMESTEAD - Old Elected	G	01/01/2010	N	After	EAN	1,464,903	2,185,030	720,127	67.0%	94,267	763.9	
HOMESTEAD - Old Elected	G	01/01/2010	N	Before	EAN	1,464,903	2,182,336	717,433	67.1%	94,267	761.1	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	Before	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
HOWEY-IN-THE-HILLS	P	10/01/2007	Y	None	AGG	810,933	820,420	9,487	98.8%	247,822	3.8	
HOWEY-IN-THE-HILLS	P	10/01/2007	N	None	AGG	810,933	820,420	9,487	98.8%	247,822	3.8	
INDIALANTIC	G	10/01/2011	N	None	FIL	840,134	1,353,748	513,614	62.1%	592,356	86.7	
INDIALANTIC	G	10/01/2010	N	None	FIL	796,593	1,322,119	525,526	60.3%	531,032	99.0	
INDIALANTIC	G	10/01/2009	N	None	FIL	733,427	1,255,992	522,565	58.4%	579,736	90.1	USING ENTRY-AGE NORMAL FUNDING METHOD
INDIALANTIC	G	10/01/2008	N	After	FIL	671,047	1,178,646	507,599	56.9%	625,954	81.1	
INDIALANTIC	G	10/01/2008	N	Before		568,996						
INDIALANTIC	G	10/01/2007	N	None	FIL	589,407	1,087,355	497,948	54.2%	609,152	81.7	
INDIALANTIC	PF	10/01/2011	N	None	EAN	4,650,538	6,288,135	1,637,597	74.0%	1,050,783	155.8	
INDIALANTIC	PF	10/01/2010	N	None	EAN	4,483,777	5,926,278	1,442,501	75.7%	1,008,973	143.0	
INDIALANTIC	PF	10/01/2009	N	None	EAN	4,180,782	5,335,034	1,154,252	78.4%	1,030,421	112.0	
INDIALANTIC	PF	10/01/2008	N	Before		3,722,349						
INDIALANTIC	PF	10/01/2008	N	After	EAN	3,894,786	4,876,543	981,757	79.9%	988,583	99.3	
INDIALANTIC	PF	10/01/2007	N	None	EAN/	3,456,686						
INDIAN HARBOUR BEACH	P	10/01/2011	N	None	EAN	5,563,800	7,335,885	1,772,085	75.8%	1,124,857	157.5	
INDIAN HARBOUR BEACH	P	10/01/2010	N	After	EAN	5,330,703	6,991,920	1,661,217	76.2%	1,133,896	146.5	
INDIAN HARBOUR BEACH	P	10/01/2010	N	Before	EAN	5,330,703	6,868,506	1,537,803	77.6%	1,133,896	135.6	
INDIAN HARBOUR BEACH	P	10/01/2009	N	None	EAN	4,947,151	6,513,644	1,566,493	76.0%	1,129,300	138.7	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	After	EAN	4,623,212	5,875,707	1,252,495	78.7%	1,052,378	119.0	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	Before		4,480,822						
INDIAN HARBOUR BEACH	P	10/01/2007	N	None	EAN/	4,221,847	5,213,000	991,153	81.0%	944,000	105.0	
INDIAN RIVER SHORES	G	10/01/2011	N	Before	EAN	274,505	530,710	256,205	51.7%	87,214	293.8	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
INDIAN RIVER SHORES	G	10/01/2011	N	After	EAN	274,505	569,864	295,359	48.2%	87,214	338.7	
INDIAN RIVER SHORES	G	10/01/2009	Y	Before		265,658	508,664	243,006	52.2%	81,471	298.3	
INDIAN RIVER SHORES	G	10/01/2009	N	None	AGG	265,658	508,664	243,006	52.2%	81,471	298.3	
INDIAN RIVER SHORES	G	10/01/2009	Y	After	EAN	285,177	506,002	220,825	56.4%	81,471	271.0	
INDIAN RIVER SHORES	G	10/01/2008	Y	Before		286						
INDIAN RIVER SHORES	G	10/01/2008	Y	After	AGG	286,072	286,072	0	100.0%	57,547	0.0	
INDIAN RIVER SHORES	G	10/01/2007	Y	None	AGG/	4,104,494	4,104,494	0	100.0%	1,132,576	0.0	
INDIAN RIVER SHORES	PF	10/01/2011	N	After	EAN	5,879,338	9,610,570	3,731,232	61.2%	1,720,628	216.9	
INDIAN RIVER SHORES	PF	10/01/2011	N	Before	EAN	5,879,338	8,400,872	2,521,534	70.0%	1,720,628	146.5	
INDIAN RIVER SHORES	PF	10/01/2009	N	None	AGG	4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN RIVER SHORES	PF	10/01/2009	Y	Before		4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN RIVER SHORES	PF	10/01/2009	Y	After	EAN	4,757,086	7,325,908	2,568,822	64.9%	1,671,450	153.7	
INDIAN RIVER SHORES	PF	10/01/2008	Y	Before		3,912						
INDIAN RIVER SHORES	PF	10/01/2008	Y	After	AGG	3,912	3,912,239	3,908,327	.1%	1,058,282	369.3	AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
INDIAN SHORES	P	10/01/2011	N	After	FIL	1,616,746	1,881,026	264,280	86.0%	536,653	49.2	
INDIAN SHORES	P	10/01/2011	N	Before	FIL	1,616,746	1,744,730	127,984	92.7%	536,653	23.8	
INDIAN SHORES	P	10/01/2008	N	None	FIL	1,312,994	1,499,942	186,948	87.5%	515,233	36.3	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	N	None	AGG	375,610,012	434,325,695	58,715,683	86.5%	451,944,219	13.0	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	N	None	AGG	317,499,376	366,833,476	49,334,100	86.6%	507,364,573	9.7	
JACKSON MEMORIAL HOSPITAL	G	01/01/2009	N	None	AGG	244,340,288	301,791,714	57,451,426	81.0%	489,729,929	11.7	
JACKSON MEMORIAL HOSPITAL	G	01/01/2008	N	None	AGG	228,617,427	233,618,579	5,001,152	97.9%	413,953,247	1.2	
JACKSONVILLE	CO	10/01/2011	N	None	EAN	103,154,256	223,575,233	120,420,977	46.1%	31,832,037	378.3	
JACKSONVILLE	CO	10/01/2010	N	After	EAN	97,463,955	204,384,334	106,920,379	47.7%	32,329,400	330.7	
JACKSONVILLE	CO	10/01/2010	N	Before	EAN	94,873,849	200,077,421	105,203,572	47.4%	32,329,400	325.4	
JACKSONVILLE	CO	10/01/2008	Y	After	EAN	83,056,043	166,861,942	83,805,899	49.8%	27,660,712	303.0	
JACKSONVILLE	CO	10/01/2008	Y	Before		83,056,043	137,829,933	54,773,890	60.3%	27,660,712	198.0	
JACKSONVILLE	CO	10/01/2007	N	None	EAN/	79,315,045		44,036,806				

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
JACKSONVILLE	G	10/01/2011	N	None	EAN	1,582,041,673	2,217,380,856	635,339,183	71.3%	314,054,361	202.3	
JACKSONVILLE	G	10/01/2010	N	Before	EAN	1,553,280,044	2,139,133,063	585,853,019	72.6%	322,530,502	181.6	
JACKSONVILLE	G	10/01/2010	N	After	EAN	1,640,892,767	2,163,079,984	522,187,217	75.9%	322,530,502	161.9	
JACKSONVILLE	G	10/01/2008	N	None	EAN	1,673,434,615	2,004,564,480	331,129,865	83.5%	276,256,667	119.9	
JACKSONVILLE	G	10/01/2007	N	None	EAN	1,712,460,912	1,904,900,000	192,439,088	89.9%	262,103,069	73.4	
JACKSONVILLE	PF	10/01/2011	N	Before	EAN	1,039,894,242	2,182,109,517	1,142,215,275	47.7%	148,967,906	766.8	
JACKSONVILLE	PF	10/01/2011	N	After	EAN	1,039,894,242	2,427,197,626	1,387,303,384	42.8%	148,967,906	931.3	
JACKSONVILLE	PF	10/01/2008	N	Before		907,626,818						
JACKSONVILLE	PF	10/01/2008	N	After	EAN	907,626,818	1,705,698,165	798,071,347	53.2%	148,276,743	538.2	
JACKSONVILLE - DISABILITY	G	10/01/2009	Y	None	EAN	9,981,282	9,981,282	0	100.0%	279,504,240	0.0	
JACKSONVILLE BEACH	F	10/01/2011	N	None	EAN	8,362,564	12,511,582	4,149,018	66.8%	2,264,814	183.2	
JACKSONVILLE BEACH	F	10/01/2010	N	None	EAN	8,434,027	11,987,193	3,553,166	70.4%	2,078,655	170.9	
JACKSONVILLE BEACH	F	10/01/2009	N	After	EAN	8,468,000	11,472,452	3,004,452	73.8%	1,985,000	151.4	
JACKSONVILLE BEACH	F	10/01/2009	N	Before		8,468,000						
JACKSONVILLE BEACH	F	10/01/2008	N	None	EAN	8,366,000	10,726,000	2,360,000	78.0%	1,928,000	122.4	
JACKSONVILLE BEACH	F	10/01/2007	N	None	EAN	8,044,000	10,099,000	2,055,000	79.7%	1,726,000	119.1	
JACKSONVILLE BEACH	G	10/01/2011	N	None	EAN	40,808,666	54,975,021	14,166,355	74.2%	11,449,082	123.7	
JACKSONVILLE BEACH	G	10/01/2010	N	None	EAN	41,770,590	53,050,283	11,279,693	78.7%	11,484,650	98.2	
JACKSONVILLE BEACH	G	10/01/2009	N	None	EAN	41,538,000	51,118,000	9,580,000	81.3%	11,677,000	82.0	
JACKSONVILLE BEACH	G	10/01/2008	N	None	EAN	40,975,000	49,110,000	8,135,000	83.4%	11,556,000	70.4	
JACKSONVILLE BEACH	G	10/01/2007	N	None	EAN	39,424,000	46,208,000	6,784,000	85.3%	11,700,000	58.0	
JACKSONVILLE BEACH	P	10/01/2011	N	None	EAN	15,457,681	21,629,832	6,172,151	71.5%	3,785,736	163.0	
JACKSONVILLE BEACH	P	10/01/2010	N	None	EAN	15,645,784	20,687,810	5,042,026	75.6%	3,896,087	129.4	
JACKSONVILLE BEACH	P	10/01/2009	N	None	EAN	15,342,000	20,083,000	4,741,000	76.4%	3,873,000	122.4	
JACKSONVILLE BEACH	P	10/01/2008	N	None	EAN	15,104,000	19,480,000	4,376,000	77.5%	3,931,000	111.3	
JACKSONVILLE BEACH	P	10/01/2007	N	None	EAN	14,694,000	17,434,000	2,740,000	84.3%	3,572,000	76.7	
JUPITER	P	10/01/2011	N	None	EAN	39,670,189	52,225,278	12,555,089	76.0%	8,074,317	155.5	
JUPITER	P	10/01/2010	N	Before		34,393,316	50,164,362	15,771,046	68.6%	8,255,392	191.0	
JUPITER	P	10/01/2010	N	After	EAN	34,393,316	49,246,372	14,853,056	69.8%	8,105,374	183.2	
JUPITER	P	10/01/2009	N	None	EAN	31,215,326	45,632,863	14,417,537	68.4%	8,142,853	177.1	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
JUPITER	P	10/01/2008	N	None	EAN	25,995,423	41,715,139	15,719,716	62.3%	7,713,220	203.8	
JUPITER	P	10/01/2007	N	After	EAN	22,758,973	37,844,477	15,085,504	60.1%	7,486,458	201.5	
JUPITER	P	10/01/2007	N	Before		22,758,973						
JUPITER ISLAND	GPF	10/01/2011	N	None	FIL	10,005,828	10,398,777	392,949	96.2%	2,132,391	18.4	
JUPITER ISLAND	GPF	10/01/2010	N	None	FIL	10,067,018	10,506,540	439,522	95.8%	2,160,574	20.3	
JUPITER ISLAND	GPF	10/01/2009	N	Before		9,736,106	10,152,899	416,793	95.9%	2,917,620	14.3	
JUPITER ISLAND	GPF	10/01/2009	Y	After	FIL	9,736,106	9,608,907	-127,199	101.3%	2,743,454	-4.6	
JUPITER ISLAND	GPF	10/01/2009	N	After	FIL	9,736,106	10,788,530	1,052,424	90.2%	2,917,620	36.1	
JUPITER ISLAND	GPF	10/01/2009	Y	Before	FIL	9,736,106	10,152,899	416,793	95.9%	2,743,454	15.2	
JUPITER ISLAND	GPF	10/01/2008	N	After	FIL	9,526,852	9,577,377	50,525	99.5%	2,736,327	1.8	
JUPITER ISLAND	GPF	10/01/2008	N	Before		7,939,043						
JUPITER ISLAND	GPF	10/01/2007	N	None	FIL/	10,201,013	10,516,000	315,000	97.0%	2,211,000	14.2	
KEY BISCAYNE	PF	10/01/2011	N	After	EAN	16,807,725	23,544,436	6,736,711	71.4%	6,761,983	99.6	
KEY BISCAYNE	PF	10/01/2011	N	Before	EAN	16,807,725	22,206,508	5,398,783	75.7%	6,761,983	79.8	
KEY BISCAYNE	PF	10/01/2010	N	None	EAN	14,625,108	20,284,931	5,659,823	72.1%	7,062,807	80.1	
KEY BISCAYNE	PF	10/01/2009	N	None	EAN	12,548,462	18,495,824	5,947,362	67.8%	6,808,421	87.4	
KEY BISCAYNE	PF	10/01/2008	N	None	EAN	10,682,895	16,049,481	5,366,586	66.6%	6,365,246	84.3	
KEY BISCAYNE	PF	10/01/2007	N	None	EAN/	9,017,393	12,336,000	3,318,000	73.1%	5,741,000	57.8	
KEY WEST	G	10/01/2010	N	Before								
KEY WEST	G	10/01/2010	N	None	EAN	38,581,697	34,788,500	-3,793,197	110.9%	9,938,506	-38.2	
KEY WEST	G	10/01/2009	N	None	EAN	37,065,077	33,088,267	-3,976,810	112.0%	10,277,176	-38.7	
KEY WEST	G	10/01/2008	N	None	EAN	35,148,554	32,085,253	-3,063,301	109.5%	10,982,201	-27.9	
KEY WEST	G	10/01/2007	N	None	EAN	32,278,118	30,435,409	-1,842,709	106.1%	11,705,277	-15.7	
KEY WEST	PF	10/01/2011	N	None	EAN	55,593,758	74,580,840	18,987,082	74.5%	9,645,464	196.8	
KEY WEST	PF	10/01/2010	N	Before	EAN	56,360,502	72,192,008	15,831,506	78.1%	9,681,323	163.5	
KEY WEST	PF	10/01/2010	N	After	EAN	56,360,502	72,192,008	15,831,506	78.1%	9,681,323	163.5	
KEY WEST	PF	10/01/2009	N	Before		55,884,162	65,846,690	9,962,528	84.9%	8,737,622	114.0	
KEY WEST	PF	10/01/2009	N	After	EAN	55,884,162	68,383,592	12,499,430	81.7%	8,737,622	143.1	
KEY WEST	PF	10/01/2008	N	None	EAN	56,358,023	65,189,218	8,831,195	86.5%	9,292,842	95.0	
KEY WEST	PF	10/01/2007	N	None	EAN	53,303,089	61,829,000	8,525,911	86.2%	9,780,000	87.2	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
KEY WEST HOUSING	G	01/01/2012	N	None	EAN	5,211,082	7,190,944	1,979,862	72.5%	2,872,889	68.9	
KEY WEST HOUSING	G	01/01/2011	N	None	EAN	4,830,955	6,825,474	1,994,519	70.8%	3,140,065	63.5	
KEY WEST HOUSING	G	01/01/2010	N	None	EAN	4,405,529	6,196,699	1,791,170	71.1%	2,696,621	66.4	
KEY WEST HOUSING	G	01/01/2009	N	After	EAN	3,956,663	5,908,000	1,951,337	67.0%	2,461,000	79.3	
KEY WEST HOUSING	G	01/01/2009	N	Before		3,956,663						
KEY WEST HOUSING	G	01/01/2008	N	None	EAN	3,959,012	5,021,000	1,061,988	78.8%	2,277,000	46.6	
KEY WEST UTILITY	G	01/01/2012	N	None	EAN	61,863,804	85,044,033	23,180,229	72.7%	9,667,272	239.8	
KEY WEST UTILITY	G	01/01/2011	N	None	EAN	61,382,808	81,598,657	20,215,849	75.2%	10,005,398	202.0	
KEY WEST UTILITY	G	01/01/2010	N	None	EAN	60,033,337	77,840,000	17,806,663	77.1%	10,025,000	177.6	
KEY WEST UTILITY	G	01/01/2009	N	Before		54,592,855						
KEY WEST UTILITY	G	01/01/2009	N	After	EAN	54,592,855	74,212,000	19,619,145	73.6%	9,782,000	200.6	
KEY WEST UTILITY	G	01/01/2008	N	None	EAN	59,924,147	68,109,000	8,184,853	88.0%	9,203,000	88.9	
KISSIMMEE	F	10/01/2011	N	None	EAN	24,691,348	37,884,089	13,192,741	65.2%	4,175,435	316.0	
KISSIMMEE	F	10/01/2010	N	None	EAN	24,364,015	35,881,191	11,517,176	67.9%	4,623,580	249.1	
KISSIMMEE	F	10/01/2009	Y	Before		23,661,721	32,762,790	9,101,069	72.2%	4,930,017	184.6	
KISSIMMEE	F	10/01/2009	Y	After	EAN	23,661,721	33,709,536	10,047,815	70.2%	4,930,017	203.8	
KISSIMMEE	F	10/01/2008	N	Before		22,550,457	31,680,668	9,130,211	71.2%	5,259,779	173.6	
KISSIMMEE	F	10/01/2008	N	After	EAN	22,216,473	31,680,668	9,464,195	70.1%	5,259,779	179.9	
KISSIMMEE	F	10/01/2007	N	None	EAN	22,288,802	30,228,000	7,939,198	73.7%	5,168,000	153.6	
KISSIMMEE	G	10/01/2011	N	After	EAN	73,099,341	87,362,511	14,263,170	83.7%	20,560,919	69.4	
KISSIMMEE	G	10/01/2011	N	Before	EAN	73,194,162	87,624,062	14,429,900	83.5%	20,930,061	68.9	
KISSIMMEE	G	10/01/2010	N	None	EAN	69,343,964	53,880,205	-15,463,759	128.7%	21,742,063	-71.1	
KISSIMMEE	G	10/01/2009	N	None	EAN	64,887,249	78,119,830	13,232,581	83.1%	22,337,848	59.2	
KISSIMMEE	G	10/01/2008	N	None	EAN	60,916,394	71,960,061	11,043,667	84.7%	22,301,238	49.5	
KISSIMMEE	G	10/01/2007	Y	After	EAN	57,125,124	64,742,262	7,617,138	88.2%	20,777,257	36.7	
KISSIMMEE	G	10/01/2007	Y	Before		53,690,304	61,124,575	7,434,271	87.8%	20,681,652	35.9	
KISSIMMEE	G	10/01/2007	N	None	AGG	54,207,370	61,642,000	7,434,630	87.9%	20,682,000	35.9	
KISSIMMEE	P	10/01/2011	N	None	EAN	37,418,694	51,648,616	14,229,922	72.4%	6,863,694	207.3	
KISSIMMEE	P	10/01/2010	N	None	EAN	37,839,990	48,330,405	10,490,415	78.3%	6,451,996	162.6	
KISSIMMEE	P	10/01/2009	N	None	EAN	36,605,261	45,070,879	8,465,618	81.2%	6,307,440	134.2	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
KISSIMMEE	P	10/01/2008	N	Before		35,559,802						
KISSIMMEE	P	10/01/2008	N	After	EAN	35,519,486	41,424,103	5,904,617	85.7%	6,703,526	88.1	
KISSIMMEE	P	10/01/2007	N	Before		33,725,333						
KISSIMMEE	P	10/01/2007	N	After	EAN	33,725,333	39,272,218	5,546,885	85.9%	6,739,904	82.3	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	N	None	EAN	45,961,854	71,643,723	25,681,869	64.2%	14,444,644	177.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	N	None	EAN	47,038,128	67,885,399	20,847,271	69.3%	14,500,536	143.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	After	EAN	46,149,076	64,042,399	17,893,323	72.1%	14,524,139	123.2	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	Before		46,149,076	63,307,960	17,158,884	72.9%	14,524,139	118.1	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	After	EAN	45,529,982	55,613,694	10,083,712	81.9%	13,481,409	74.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	Before		45,422,128						
KISSIMMEE UTILITY AUTHORITY	G	10/01/2007	N	None	EAN	44,946,343	52,293,000	7,346,657	86.0%	12,205,000	60.2	
LABELLE	F	10/01/2011	N	None	AGG	340,194	276,982	-63,212	122.8%	231,678	-27.3	
LABELLE	F	10/01/2008	N	None	AGG	128,329	128,329	0	100.0%	202,716	0.0	
LADY LAKE	P	10/01/2011	N	None	EAN	4,001,317	4,128,690	127,373	96.9%	1,324,208	9.6	
LADY LAKE	P	10/01/2010	N	None	EAN	3,810,890	4,310,907	500,017	88.4%	1,548,425	32.3	
LADY LAKE	P	10/01/2009	Y	None	EAN	3,450,007	3,749,218	299,211	92.0%	1,548,174	19.3	
LADY LAKE	P	10/01/2008	N	After	EAN	3,135,889	3,013,338	-122,551	104.1%	1,407,115	-8.7	
LADY LAKE	P	10/01/2008	N	Before		2,990,230						
LADY LAKE	P	10/01/2007	N	None	EAN/	2,713,559	2,635,000	-78,000	103.0%	136,000	-5.7	
LAKE ALFRED	G	10/01/2011	N	None	EAN	3,115,523	3,486,650	371,127	89.4%	1,202,118	30.9	
LAKE ALFRED	G	10/01/2010	N	None	EAN	3,692,803	3,872,677	179,874	95.4%	1,419,705	12.7	
LAKE ALFRED	G	10/01/2009	N	None	EAN	3,523,037	3,859,364	336,327	91.3%	1,307,723	25.7	
LAKE ALFRED	G	10/01/2008	N	After	EAN	3,339,187	3,566,659	227,472	93.6%	1,424,547	16.0	
LAKE ALFRED	G	10/01/2008	N	Before		3,378,311						
LAKE ALFRED	G	10/01/2007	N	None	EAN	3,129,688	3,349,206	219,518	93.4%	1,276,386	17.2	
LAKE ALFRED	PF	10/01/2011	N	None	EAN	2,101,313	2,274,364	173,051	92.4%	625,360	27.7	
LAKE ALFRED	PF	10/01/2010	N	None	EAN	1,638,657	1,615,568	-23,089	101.4%	368,264	-6.3	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE ALFRED	PF	10/01/2009	N	None	EAN	1,628,555	1,618,216	-10,339	100.6%	338,687	-3.1	
LAKE ALFRED	PF	10/01/2008	N	Before		1,588,700						
LAKE ALFRED	PF	10/01/2008	N	After	EAN	1,579,437	1,496,197	-83,240	105.6%	373,911	-22.3	
LAKE CITY	F	10/01/2010	N	Before	EAN	6,610,581	7,126,536	515,955	92.8%	885,532	58.3	
LAKE CITY	F	10/01/2010	N	After	EAN	6,610,581	7,285,454	674,873	90.7%	885,532	76.2	
LAKE CITY	F	10/01/2009	N	None	EAN	6,067,826	6,833,641	765,815	88.8%	921,252	83.1	
LAKE CITY	F	10/01/2008	N	None	EAN	6,156,431	6,797,874	641,443	90.6%	864,993	74.2	
LAKE CITY	F	10/01/2007	Y	None	EAN	5,745,737	6,696,637	950,900	85.8%	926,680	102.6	
LAKE CITY	G	10/01/2010	N	Before	EAN	12,286,593	17,445,952	5,159,359	70.4%	2,559,598	201.6	
LAKE CITY	G	10/01/2010	N	After	EAN	12,286,593	17,682,875	5,396,282	69.5%	2,559,598	210.8	
LAKE CITY	G	10/01/2009	N	Before	EAN	12,143,726	17,314,834	5,171,108	70.1%	2,805,904	184.3	
LAKE CITY	G	10/01/2009	N	After	EAN	12,143,726	17,082,551	4,938,825	71.1%	2,805,904	176.0	
LAKE CITY	G	10/01/2008	N	None	EAN	12,457,060	16,180,762	3,723,702	77.0%	2,819,886	132.1	
LAKE CITY	G	10/01/2007	N	None	EAN	12,407,086	15,435,000	3,027,914	80.4%	2,855,000	106.1	
LAKE CITY	P	10/01/2011	N	Before	EAN	8,939,113	10,780,395	1,841,282	82.9%	1,606,093	114.6	
LAKE CITY	P	10/01/2011	N	After	EAN	8,939,113	10,545,723	1,606,610	84.8%	1,606,093	100.0	
LAKE CITY	P	10/01/2010	N	None	EAN	9,029,276	9,992,664	963,388	90.4%	1,381,799	69.7	
LAKE CITY	P	10/01/2009	N	None	EAN	8,885,979	9,756,041	870,062	91.1%	1,568,283	55.5	
LAKE CITY	P	10/01/2008	N	After	EAN	8,994,192	9,310,635	316,443	96.6%	1,439,811	22.0	
LAKE CITY	P	10/01/2008	N	Before	EAN	9,128,171	9,310,635	182,464	98.0%	1,439,811	12.7	
LAKE CITY	P	10/01/2007	N	None	EAN	9,083,882	9,044,048	-39,834	100.4%	1,438,659	-2.8	
LAKE HELEN	P	10/01/2010	N	None	AGG	515,198	468,313	-46,885	110.0%	150,291	-31.2	
LAKE HELEN	P	10/01/2008	N	None	AGG	349,903	398,032	48,129	87.9%	193,463	24.9	
LAKE MARY	F	10/01/2011	N	After	EAN	8,797,108	10,855,895	2,058,787	81.0%	2,418,945	85.1	
LAKE MARY	F	10/01/2011	N	Before	EAN	8,797,108	10,726,338	1,929,230	82.0%	2,418,945	79.8	
LAKE MARY	F	10/01/2010	N	Before	EAN	7,768,729	9,639,747	1,871,018	80.6%	2,384,696	78.5	
LAKE MARY	F	10/01/2010	N	After	EAN	8,037,537	9,887,066	1,849,529	81.3%	2,384,696	77.6	
LAKE MARY	F	10/01/2009	N	None	EAN	7,024,260	8,510,231	1,485,971	82.5%	2,573,614	57.7	
LAKE MARY	F	10/01/2008	Y	After	EAN	6,362,307	8,076,531	1,714,224	78.8%	2,424,832	70.7	
LAKE MARY	F	10/01/2008	Y	Before		6,408,640						

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE MARY	F	10/01/2007	Y	After	EAN	5,450,760	7,459,861	2,009,101	73.1%	2,400,743	83.7	
LAKE MARY	F	10/01/2007	Y	After	EAN	5,450,760	7,411,961	1,961,201	73.5%	2,400,743	81.7	
LAKE MARY	F	10/01/2007	Y	Before		5,450,760						
LAKE MARY	P	10/01/2011	N	None	EAN	10,589,742	12,680,596	2,090,854	83.5%	2,187,492	95.6	
LAKE MARY	P	10/01/2010	N	After	EAN	10,508,092	12,184,792	1,676,700	86.2%	2,189,138	76.6	
LAKE MARY	P	10/01/2010	N	Before		10,508,092	12,018,821	1,510,729	87.4%	2,189,138	69.0	
LAKE MARY	P	10/01/2009	N	None	EAN	9,641,214	11,202,161	1,560,947	86.1%	2,189,756	71.3	
LAKE MARY	P	10/01/2008	N	After	EAN	9,346,602	10,157,366	810,764	92.0%	2,384,276	34.0	
LAKE MARY	P	10/01/2008	N	Before		9,685,712						
LAKE MARY	P	10/01/2007	Y	None	EAN	8,769,554	9,162,000	392,446	95.7%	2,152,000	18.2	
LAKE MARY	P	10/01/2007	N	Before		8,769,554						
LAKE PARK (RETIRED)	P	10/01/2011	N	None	EAN	1,266,384	1,828,986	562,602	69.2%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2010	N	After	EAN	1,375,827	1,742,929	367,102	78.9%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2010	N	Before	EAN	1,375,827	1,738,164	362,337	79.2%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2009	N	None	EAN	1,382,517	1,771,112	388,595	78.1%	0		
LAKE WALES	F	10/01/2011	N	After	EAN	5,887,625	10,442,223	4,554,598	56.4%	1,160,475	392.5	
LAKE WALES	F	10/01/2011	Y	After	EAN	5,887,625	10,337,826	4,450,201	57.0%	1,160,475	383.5	
LAKE WALES	F	10/01/2011	Y	Before	EAN	5,887,625	10,442,223	4,554,598	56.4%	1,160,475	392.5	
LAKE WALES	F	10/01/2011	N	Before	EAN	5,887,625	10,164,502	4,276,877	57.9%	1,160,475	368.5	
LAKE WALES	F	10/01/2011	N	None	EAN					1,160,475		
LAKE WALES	F	10/01/2010	N	None	EAN	6,129,964	9,851,137	3,721,173	62.2%	1,176,080	316.4	
LAKE WALES	F	10/01/2009	N	None	EAN	6,128,347	9,065,847	2,937,500	67.6%	1,194,794	245.9	
LAKE WALES	F	10/01/2008	N	After	EAN	6,118,404	8,673,633	2,555,229	70.5%	1,111,770	229.8	
LAKE WALES	F	10/01/2008	N	Before		5,800,862						
LAKE WALES	F	10/01/2007	N	None	EAN	5,853,547	8,208,000	2,354,453	71.3%	847,000	278.0	
LAKE WALES	G	10/01/2011	N	None	FIL	7,328,691	8,474,199	1,145,508	86.5%	2,704,493	42.4	
LAKE WALES	G	10/01/2010	N	None	FIL	7,907,212	8,970,892	1,063,680	88.1%	2,907,120	36.6	
LAKE WALES	G	10/01/2009	N	None	FIL	8,074,499	9,117,116	1,042,617	88.6%	2,848,785	36.6	
LAKE WALES	G	10/01/2008	Y	After	FIL	8,078,208	9,299,162	1,220,954	86.9%	2,986,894	40.9	
LAKE WALES	G	10/01/2008	Y	Before		8,083,243						

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE WALES	G	10/01/2007	N	None	FIL	7,761,324	9,253,494	1,492,170	83.9%	3,133,820	47.6	
LAKE WALES	P	10/01/2011	Y	Before	EAN	10,335,184	13,623,860	3,288,676	75.9%	2,119,040	155.2	
LAKE WALES	P	10/01/2011	Y	After	EAN	10,335,184	13,823,598	3,488,414	74.8%	2,119,040	164.6	
LAKE WALES	P	10/01/2011	N	Before	EAN	10,335,184	13,623,860	3,288,676	75.9%	2,119,040	155.2	
LAKE WALES	P	10/01/2011	N	After	EAN	10,335,184	14,011,542	3,676,358	73.8%	2,119,040	173.5	
LAKE WALES	P	10/01/2010	N	None	EAN	10,474,805	13,656,242	3,181,437	76.7%	2,545,228	125.0	
LAKE WALES	P	10/01/2009	N	None	EAN	10,195,532	12,959,011	2,763,479	78.7%	2,140,829	129.1	
LAKE WALES	P	10/01/2008	N	Before		10,032,953						
LAKE WALES	P	10/01/2008	N	After	EAN	10,125,825	12,308,290	2,182,465	82.3%	1,968,564	110.9	
LAKE WALES	P	10/01/2007	N	None	EAN	9,917,387	11,381,000	1,463,613	87.1%	1,877,000	78.0	
LAKE WORTH	F	10/01/2011	N	After	EAN	22,463,958	43,451,205	20,987,247	51.7%	1,118,599	1,876.2	
LAKE WORTH	F	10/01/2011	N	Before	EAN	22,463,958	41,500,629	19,036,671	54.1%	1,118,599	1,701.8	
LAKE WORTH	F	10/01/2010	N	Before	EAN	24,165,929	40,574,109	16,408,180	59.6%	1,312,204	1,250.4	
LAKE WORTH	F	10/01/2010	N	After	EAN	24,165,929	40,888,512	16,722,583	59.1%	1,312,204	1,274.4	
LAKE WORTH	F	10/01/2009	Y	None	EAN	24,985,737	40,299,376	15,313,639	62.0%	1,309,166	1,169.7	
LAKE WORTH	F	10/01/2008	N	None	EAN	25,336,434	40,647,163	15,310,729	62.3%	3,293,733	464.8	
LAKE WORTH	F	10/01/2007	N	None	EAN	24,248,823	37,267,034	13,018,211	65.1%	4,349,180	299.3	
LAKE WORTH	G	10/01/2011	N	Before	EAN	59,904,551	95,199,045	35,294,494	62.9%	10,951,357	322.3	Additional UAAL created by assumption change is being phased in over 2 years
LAKE WORTH	G	10/01/2011	N	After	EAN	59,904,551	101,558,913	41,654,362	59.0%	10,951,357	380.4	
LAKE WORTH	G	10/01/2010	N	Before	EAN	64,793,490	95,635,540	30,842,050	67.8%	13,051,047	236.3	
LAKE WORTH	G	10/01/2010	N	After	EAN	64,793,490	99,487,517	34,694,027	65.1%	13,066,058	265.5	
LAKE WORTH	G	10/01/2009	N	After	EAN	66,607,594	97,252,534	30,644,940	68.5%	13,257,113	231.2	
LAKE WORTH	G	10/01/2009	N	Before		66,607,594						
LAKE WORTH	G	10/01/2008	N	None	EAN	67,624,920	91,906,160	24,281,240	73.6%	13,332,893	182.1	
LAKE WORTH	G	10/01/2007	N	None	EAN	67,657,306	87,690,523	20,033,217	77.2%	12,104,052	165.5	
LAKE WORTH	P	10/01/2011	N	After	EAN	23,728,194	42,922,206	19,194,012	55.3%	1,553,664	1,235.4	
LAKE WORTH	P	10/01/2011	N	Before	EAN	23,728,194	40,206,496	16,478,302	59.0%	1,553,664	1,060.6	UAAL created by 2011 assumption change is being phased in over 3 years
LAKE WORTH	P	10/01/2010	N	Before	EAN	25,331,745	39,050,635	13,718,890	64.9%	2,037,850	673.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE WORTH	P	10/01/2010	N	After	EAN	25,331,745	40,679,243	15,347,498	62.3%	2,037,850	753.1	
LAKE WORTH	P	10/01/2009	N	After	EAN	25,634,799	38,438,528	12,803,729	66.7%	2,885,722	443.7	
LAKE WORTH	P	10/01/2009	N	Before		25,634,799	37,631,929	11,997,130	68.1%	2,885,722	415.7	
LAKE WORTH	P	10/01/2008	N	None	EAN	26,107,595	37,488,750	11,381,155	69.6%	3,504,813	324.7	
LAKE WORTH	P	10/01/2007	N	None	EAN	25,388,486	35,103,779	9,715,293	72.3%	4,883,436	198.9	
LAKELAND	GPF	10/01/2011	N	After	EAN	491,568,515	613,022,106	121,453,591	80.2%	90,161,635	134.7	
LAKELAND	GPF	10/01/2011	N	Before	EAN	491,568,515	615,840,603	124,272,088	79.8%	90,161,635	137.8	
LAKELAND	GPF	10/01/2010	N	Before	EAN	495,690,765	593,848,564	98,157,799	83.5%	93,636,946	104.8	
LAKELAND	GPF	10/01/2010	N	After	EAN	495,690,765	593,785,813	98,095,048	83.5%	93,636,946	104.8	
LAKELAND	GPF	10/01/2009	N	Before	FIL	463,240,621	507,711,425	44,470,804	91.2%	93,375,914	47.6	
LAKELAND	GPF	10/01/2009	N	After	EAN	463,240,621	567,449,029	104,208,408	81.6%	93,375,914	111.6	
LAKELAND	GPF	10/01/2008	N	None	FIL	524,107,675	623,310,066	99,202,391	84.1%	105,043,078	94.4	
LAKELAND	GPF	10/01/2007	N	None	FIL	515,648,042	586,105,616	70,457,574	88.0%	101,485,956	69.4	
LAKELAND	P	10/01/2010	Y	Before	FIL	78,357,438	109,668,918	31,311,480	71.4%	12,186,744	256.9	
LAKELAND	P	10/01/2010	Y	After	EAN	78,357,438	113,502,819	35,145,381	69.0%	12,344,092	284.7	
LAKELAND	P	10/01/2009	N	None	FIL	77,218,046	107,945,669	30,727,623	71.5%	12,621,162	243.5	
LAKELAND	P	10/01/2008	Y	Before		20,132,084						
LAKELAND	P	10/01/2008	N	Before	FIL	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	Y	After	FIL	20,132,084	24,686,151	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	N	After	FIL	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2007	N	None	FIL	19,884,082	24,724,000	4,839,918	80.4%	13,471,000	35.9	
LAKELAND SUPP	F	10/01/2009	N	None	AGG	17,832,755	16,986,853	-845,902	105.0%	9,190,689	-9.2	
LAKELAND SUPP	F	10/01/2008	N	After	AGG	17,530,693	16,468,718	-1,061,975	106.4%	8,854,880	-12.0	USING ENTRY AGE NORMAL FUNDING METHOD
LAKELAND SUPP	F	10/01/2008	N	Before	AGG	17,530,693	16,468,718		106.4%	8,854,880		
LAKELAND SUPP	F	10/01/2007	N	None	AGG	16,620,117	16,620,000	-117	100.0%	8,199,000	0.0	
LANTANA	F	09/30/2011	N	Before	EAN	20,943,102	26,733,466	5,790,364	78.3%	2,223,670	260.4	
LANTANA	F	09/30/2011	N	After	EAN	20,943,102	27,289,591	6,346,489	76.7%	2,223,670	285.4	
LANTANA	F	09/30/2010	N	None	EAN	19,302,000	24,670,000	5,368,000	78.2%	2,155,000	249.1	
LANTANA	F	09/30/2009	N	None	EAN	17,132,902	21,670,754	4,537,852	79.1%	2,384,322	190.3	
LANTANA	F	09/30/2008	N	None	EAN	14,943,792	20,323,618	5,379,826	73.5%	2,625,962	204.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LANTANA	P	10/01/2011	N	After	EAN	7,596,301	8,962,174	1,365,873	84.8%	1,690,206	80.8	
LANTANA	P	10/01/2011	N	Before	EAN	7,596,301	8,713,155	1,116,854	87.2%	1,690,206	66.1	
LANTANA	P	10/01/2010	N	After	EAN	6,709,645	7,965,445	1,255,800	84.2%	1,677,543	74.9	
LANTANA	P	10/01/2010	N	Before	AGG	6,709,645	7,735,634	1,025,989	86.7%	1,677,543	61.2	
LANTANA	P	10/01/2009	N	None	AGG	5,792,687	7,070,266	1,277,579	81.9%	1,841,722	69.4	
LANTANA	P	10/01/2008	N	Before		5,075,853						
LANTANA	P	10/01/2008	N	After	AGG	5,168,480	6,280,340	1,111,860	82.3%	1,801,385	61.7	
LANTANA	P	10/01/2007	N	None	AGG	4,670,639	5,596,748	926,109	83.5%	1,729,150	53.6	
LARGO	PF	10/01/2011	N	None	EAN	77,099,070	129,791,442	52,692,372	59.4%	13,458,669	391.5	
LARGO	PF	10/01/2010	N	After	EAN	77,602,424	125,385,540	47,783,116	61.9%	14,215,052	336.1	
LARGO	PF	10/01/2010	N	Before	EAN	77,602,424	120,418,799	42,816,375	64.4%	14,364,006	298.1	
LARGO	PF	10/01/2009	N	None	EAN	72,605,836	113,720,882	41,115,046	63.8%	14,378,470	285.9	
LARGO	PF	10/01/2008	N	None	EAN	75,153,252	107,504,670	32,351,418	69.9%	14,759,177	219.2	
LARGO	PF	10/01/2007	N	None	EAN/	90,898,691	102,746,000	11,847,309	88.5%	13,734,000	86.3	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2009	N	None	AGG	515,934	325,837	-190,097	158.3%	286,224	-66.4	AAL CALCULATED USING THE ENTRY AGE NORMAL METHOD
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2008	N	None	FIL	412,514	273,795	-138,719	150.7%	111,182	-124.8	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2007	N	None	FIL	579,283	351,231	-228,052	164.9%	198,451	-114.9	
LAUDERHILL	F	10/01/2009	N	Before	EAN	38,267,363	56,695,688	18,428,325	67.5%	6,562,830	280.8	
LAUDERHILL	F	10/01/2009	N	After	EAN	38,267,363	56,695,688	18,428,325	67.5%	6,562,830	280.8	
LAUDERHILL	F	10/01/2008	N	None	EAN	37,424,773	51,851,436	14,426,663	72.2%	5,581,017	258.5	
LAUDERHILL	F	10/01/2007	N	None	EAN	34,195,441	47,658,825	13,463,384	71.8%	5,906,804	227.9	
LAUDERHILL	G	10/01/2011	N	None	EAN	15,336,711	22,250,932	6,914,221	68.9%	3,616,860	191.2	
LAUDERHILL	G	10/01/2010	N	None	EAN	15,597,828	21,784,980	6,187,152	71.6%	3,756,141	164.7	
LAUDERHILL	G	10/01/2009	N	None	EAN	15,522,330	20,873,030	5,350,700	74.4%	4,357,098	122.8	
LAUDERHILL	G	10/01/2008	N	None	EAN	15,083,377	19,427,959	4,344,582	77.6%	3,931,828	110.5	
LAUDERHILL	G	10/01/2007	N	None	EAN	13,995,710	18,116,654	4,120,944	77.3%	4,226,389	97.5	
LAUDERHILL	P	10/01/2011	N	Before	EAN	30,071,122	40,080,787	10,009,665	75.0%	8,818,777	113.5	
LAUDERHILL	P	10/01/2011	N	After	EAN	30,071,122	42,472,739	12,401,617	70.8%	8,818,777	140.6	
LAUDERHILL	P	10/01/2010	N	None	EAN	27,137,230	35,483,016	8,345,786	76.5%	9,149,345	91.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAUDERHILL	P	10/01/2009	N	Before	EAN	23,088,445	30,633,591	7,545,146	75.4%	8,751,221	86.2	
LAUDERHILL	P	10/01/2009	N	After	EAN	23,088,445	30,633,591	7,545,146	75.4%	8,751,221	86.2	
LAUDERHILL	P	10/01/2008	N	None	EAN	19,775,168	25,153,000	5,377,832	78.6%	7,678,000	70.0	
LAUDERHILL	P	10/01/2007	N	None	EAN	16,347,803	21,747,000	5,399,197	75.2%	8,103,000	66.6	
LAUDERHILL (C&M)	G	10/01/2010	N	None	EAN	13,284,410	20,806,101	7,521,691	63.8%	4,414,548	170.4	
LAUDERHILL (C&M)	G	10/01/2009	N	After	EAN	12,313,176	19,184,672	6,871,496	64.2%	3,917,402	175.4	
LAUDERHILL (C&M)	G	10/01/2009	N	Before		12,313,176						
LAUDERHILL (C&M)	G	10/01/2008	N	Before		10,221,830						
LAUDERHILL (C&M)	G	10/01/2008	N	After	EAN	11,533,956	17,401,107	5,867,151	66.3%	3,492,838	168.0	
LAUDERHILL (C&M)	G	10/01/2007	N	After	EAN	10,542,138	15,371,509	4,829,371	68.6%	4,520,343	106.8	
LAUDERHILL (C&M)	G	10/01/2007	N	Before		10,542,138						
LEESBURG	F	10/01/2011	N	None	FIL	11,797,716	13,611,707	1,813,991	86.7%	3,073,457	59.0	
LEESBURG	F	10/01/2010	Y	After	FIL	11,574,175	13,580,057	2,005,882	85.2%	3,106,945	64.6	
LEESBURG	F	10/01/2010	Y	Before	FIL	11,574,175	13,814,793	2,240,618	83.8%	3,106,945	72.1	
LEESBURG	F	10/01/2009	N	None	FIL	11,011,597	13,231,246	2,219,649	83.2%	3,211,696	69.1	
LEESBURG	F	10/01/2008	N	After	FIL	10,447,796	12,905,893	2,458,097	81.0%	2,993,793	82.1	
LEESBURG	F	10/01/2008	N	Before	FIL	9,151,452	12,905,892	3,754,440	70.9%			
LEESBURG	F	10/01/2007	Y	After	FIL	9,833,153	13,446,697	3,613,544	73.1%	2,895,956	124.8	
LEESBURG	F	10/01/2007	Y	Before		9,833,153						
LEESBURG	G	10/01/2011	N	None	EAN	30,735,796	38,184,861	7,449,065	80.5%	13,550,400	55.0	
LEESBURG	G	10/01/2010	N	None	EAN	32,543,273	36,539,203	3,995,930	89.1%	14,349,754	27.8	
LEESBURG	G	10/01/2009	N	None	EAN	33,138,960	37,138,622	3,999,662	89.2%	15,069,783	26.5	
LEESBURG	G	10/01/2008	Y	After	EAN	33,832,920	36,711,041	2,878,121	92.2%	16,547,145	17.4	
LEESBURG	G	10/01/2008	Y	Before	EAN	35,168,668	36,711,041	1,542,373	95.8%	16,547,145	9.3	
LEESBURG	G	10/01/2008	N	Before		35,168,668						
LEESBURG	G	10/01/2008	N	After	EAN	33,832,920	35,769,323	1,936,403	94.6%	17,151,364	11.3	
LEESBURG	G	10/01/2007	N	None	EAN/	34,934,262						
LEESBURG	P	10/01/2011	N	None	FIL	13,237,121	13,997,607	760,486	94.6%	3,687,749	20.6	
LEESBURG	P	10/01/2010	N	After	FIL	13,318,716	14,063,487	744,771	94.7%	3,738,540	19.9	
LEESBURG	P	10/01/2010	N	Before	FIL	13,318,716	13,688,122	369,406	97.3%	3,738,540	9.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LEESBURG	P	10/01/2009	N	None	FIL	13,015,917	13,451,873	435,956	96.8%	3,479,653	12.5	
LEESBURG	P	10/01/2008	N	After	FIL	12,871,265	13,347,368	476,103	96.4%	3,509,401	13.6	
LEESBURG	P	10/01/2008	N	Before		13,186,367						
LEESBURG	P	10/01/2007	N	None	FIL	12,735,659	12,914,000	178,341	98.6%	3,603,000	4.9	
LIGHTHOUSE POINT	PF	10/01/2010	N	None	FIL	7,008,924	10,252,763	3,243,839	68.4%	2,718,225	119.3	
LIGHTHOUSE POINT	PF	10/01/2009	N	After	FIL	6,043,934	6,183,342	139,408	97.7%	2,572,144	5.4	
LIGHTHOUSE POINT	PF	10/01/2009	N	Before	FIL	6,043,934	6,183,342	139,408	97.7%	2,572,144	5.4	
LIGHTHOUSE POINT	PF	10/01/2008	Y	None	FIL	5,578,515	5,719,803	141,288	97.5%	2,411,440	5.9	
LIGHTHOUSE POINT	PF	10/01/2007	N	None	FIL	5,081,694	5,236,000	154,306	97.1%	2,782,000	5.5	
LIVE OAK	F	10/01/2010	N	None	EAN	1,701,982	2,035,947	333,965	83.6%	57,868	577.1	
LIVE OAK	F	10/01/2007	N	After	EAN	2,214,498	2,062,911	-151,587	107.3%	51,332	-295.3	
LIVE OAK	F	10/01/2007	N	Before		2,214,498						
LONGBOAT KEY	F	10/01/2011	N	None	EAN	11,899,137	27,164,254	15,265,117	43.8%	2,476,609	616.4	
LONGBOAT KEY	F	10/01/2010	N	None	EAN	11,770,977	26,130,298	14,359,321	45.0%	2,590,585	554.3	
LONGBOAT KEY	F	10/01/2009	Y	None	EAN	11,039,177	25,024,616	13,985,439	44.1%	2,670,074	523.8	
LONGBOAT KEY	F	10/01/2008	Y	Before		10,798,356						
LONGBOAT KEY	F	10/01/2008	N	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	F	10/01/2008	N	Before	EAN	10,798,356	22,967,953	12,169,597	47.0%	2,521,157	482.7	
LONGBOAT KEY	F	10/01/2008	Y	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	F	10/01/2007	N	Before		10,254,057						
LONGBOAT KEY	F	10/01/2007	N	After	EAN	10,254,057	22,829,673	12,575,616	44.9%	2,622,998	479.4	
LONGBOAT KEY	G	10/01/2011	N	None	EAN	7,293,178	13,688,407	6,395,229	53.3%	2,413,590	265.0	
LONGBOAT KEY	G	10/01/2010	N	None	EAN	7,067,928	13,266,355	6,198,427	53.3%	2,612,601	237.3	
LONGBOAT KEY	G	10/01/2009	Y	None	EAN	7,387,522	13,759,135	6,371,613	53.7%	2,848,067	223.7	
LONGBOAT KEY	G	10/01/2008	N	Before	EAN	7,317,347	12,186,479		60.0%	2,902,474		
LONGBOAT KEY	G	10/01/2008	N	After	EAN	7,182,145	12,186,479	5,004,334	58.9%	2,902,474	172.4	
LONGBOAT KEY	P	10/01/2011	N	None	EAN	4,902,682	10,784,254	5,881,572	45.5%	967,293	608.0	
LONGBOAT KEY	P	10/01/2010	N	None	EAN	4,837,127	10,840,105	6,002,978	44.6%	871,703	688.6	
LONGBOAT KEY	P	10/01/2009	Y	None	EAN	4,941,954	10,975,790	6,033,836	45.0%	1,043,912	578.0	
LONGBOAT KEY	P	10/01/2008	Y	After	EAN	4,835,067	10,171,054	5,335,987	47.5%	1,189,694	448.5	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LONGBOAT KEY	P	10/01/2008	N	Before		5,097,466						
LONGBOAT KEY	P	10/01/2007	N	Before		4,990,471						
LONGBOAT KEY	P	10/01/2007	N	After	EAN	4,990,471	9,494,028	4,503,557	52.6%	1,218,461	369.6	
LONGWOOD	PF	10/01/2011	N	None	AGG	4,551,114	5,527,620	976,506	82.3%	2,910,792	33.5	
LONGWOOD	PF	10/01/2010	N	None	AGG	3,865,856	4,568,647	702,791	84.6%	2,502,991	28.1	
LONGWOOD	PF	10/01/2009	N	Before	AGG	2,788,273	3,881,680	1,093,407	71.8%	2,431,056		45.0 AAL CALCULATED USING THE ENGRY AGE NORMAL COST METHOD
LONGWOOD	PF	10/01/2009	N	After	AGG	2,788,273	3,881,680	1,093,407	71.8%	2,431,056		45.0 AAL CALCULATED USING THE ENGRY AGE NORMAL COST METHOD
LONGWOOD	PF	10/01/2008	N	Before	AGG	2,224,672		774,772		2,166,308		35.8 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
LONGWOOD	PF	10/01/2008	N	After	AGG	2,224,672	2,999,444	774,772	74.2%	2,166,308		35.8 AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
LYNN HAVEN	F	10/01/2011	N	None	FIL	3,319,507	3,395,541	76,034	97.8%	709,837	10.7	
LYNN HAVEN	F	10/01/2010	N	After	FIL	3,167,414	3,231,699	64,285	98.0%	699,324	9.2	
LYNN HAVEN	F	10/01/2010	N	Before	FIL	3,167,414	3,176,234	8,820	99.7%	699,324	1.3	
LYNN HAVEN	F	10/01/2009	N	None	FIL	2,915,936	2,939,176	23,240	99.2%	680,452	3.4	
LYNN HAVEN	F	10/01/2008	N	Before		2,636,204						
LYNN HAVEN	F	10/01/2008	N	After	FIL	2,659,213	2,658,578	-635	100.0%	725,336	-0.1	
LYNN HAVEN	F	10/01/2007	N	None	FIL	2,350,056	2,365,203	15,147	99.4%	669,117	2.3	
LYNN HAVEN	G	10/01/2011	N	None	EAN	9,242,102	12,156,727	2,914,625	76.0%	3,406,364	85.6	
LYNN HAVEN	G	10/01/2010	N	None	EAN	8,637,597	11,805,248	3,167,651	73.2%	3,161,268	100.2	
LYNN HAVEN	G	10/01/2009	N	After	EAN	7,860,208	11,113,243	3,253,035	70.7%	3,115,544	104.4	
LYNN HAVEN	G	10/01/2009	N	Before	EAN	7,860,208	11,032,285	3,172,077	71.2%	3,115,544	101.8	
LYNN HAVEN	G	10/01/2008	N	Before		6,905,605						
LYNN HAVEN	G	10/01/2008	N	After	EAN	7,121,683	9,897,681	2,775,998	72.0%	3,096,226	89.7	
LYNN HAVEN	G	10/01/2007	N	None	EAN	6,187,875	8,904,000	2,716,125	69.5%	2,947,000	92.2	
LYNN HAVEN	P	10/01/2011	N	None	FIL	4,795,369	5,130,241	334,872	93.5%	1,068,445	31.3	
LYNN HAVEN	P	10/01/2010	N	Before	FIL	4,552,818	4,661,558	108,740	97.7%	1,073,605	10.1	
LYNN HAVEN	P	10/01/2010	N	After	FIL	4,552,818	4,718,819	166,001	96.5%	1,073,605	15.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LYNN HAVEN	P	10/01/2009	N	None	FIL	4,261,597	4,469,756	208,159	95.3%	1,007,880	20.7	
LYNN HAVEN	P	10/01/2008	N	Before		3,843,709						
LYNN HAVEN	P	10/01/2008	N	After	FIL	3,954,920	4,134,243	179,323	95.7%	959,234	18.7	
LYNN HAVEN	P	10/01/2007	N	None	FIL	3,534,675	3,883,000	348,325	91.0%	1,040,000	33.5	
MACCLENNY	F	10/01/2010	N	After	FIL	389,268	663,933	274,665	58.6%	252,054	109.0	
MACCLENNY	F	10/01/2010	N	Before	FIL	389,268	635,658	246,390	61.2%	252,054	97.8	
MACCLENNY	F	10/01/2007	N	None	FIL	192,976	293,592	100,616	65.7%	228,401	44.1	
MADISON	F	10/01/2011	N	None	EAN	1,466,524	2,552,881	1,086,357	57.4%	365,058	297.6	
MADISON	F	10/01/2010	N	Before	EAN	1,466,154	2,483,223	1,017,069	59.0%	336,609	302.2	
MADISON	F	10/01/2010	N	After	EAN	1,466,154	2,516,370	1,050,216	58.3%	336,609	312.0	
MADISON	F	10/01/2009	N	None	EAN	1,466,150	2,415,324	949,174	60.7%	302,120	314.2	
MADISON	F	10/01/2008	N	Before		1,509,215						
MADISON	F	10/01/2008	N	After	EAN	1,489,666	2,325,638	835,972	64.1%	291,949	286.3	
MADISON	F	10/01/2007	N	None	EAN	1,482,289	2,160,302	678,013	68.6%	278,177	243.7	
MADISON	P	10/01/2011	N	None	AGG	2,760,978	3,052,339	291,361	90.5%	601,036	48.5	
MADISON	P	10/01/2010	N	Before	AGG	2,815,100	2,815,100	0	100.0%	564,638	0.0	
MADISON	P	10/01/2010	N	After	AGG	2,815,100	2,815,100	0	100.0%	564,638	0.0	
MADISON	P	10/01/2009	N	None	AGG	2,827,890	2,745,198	-82,692	103.0%	460,532	-18.0	
MADISON	P	10/01/2008	N	Before		2,860,742						
MADISON	P	10/01/2008	N	After	AGG	2,844,176	2,789,255	-54,921	102.0%	502,049	-10.9	
MADISON	P	10/01/2007	N	None	AGG	2,805,549	2,595,313	-210,236	108.1%	441,820	-47.6	
MAITLAND	PF	10/01/2011	N	None	EAN	19,811,681	27,547,237	7,735,556	71.9%	4,696,743	164.7	
MAITLAND	PF	10/01/2010	N	Before	FIL	19,275,829	24,233,375	4,957,546	79.5%	4,377,391	113.3	
MAITLAND	PF	10/01/2010	N	After	EAN	19,275,829	26,008,402	6,732,573	74.1%	4,377,391	153.8	
MAITLAND	PF	10/01/2009	N	None	FIL	18,091,778	23,488,675	5,396,897	77.0%	4,151,382	130.0	
MAITLAND	PF	10/01/2008	N	None	FIL	18,046,761	22,112,703	4,065,942	81.6%	3,765,138	108.0	
MAITLAND	PF	10/01/2007	N	None	FIL	17,547,206	21,333,000	3,785,794	82.3%	3,646,000	103.8	
MARATHON	F	10/01/2010	N	After	AGG	2,248,488	2,357,649	109,161	95.4%	1,378,189	7.9	
MARATHON	F	10/01/2010	N	Before	AGG	2,248,488	2,357,649	109,161	95.4%	1,378,189	7.9	
MARATHON	F	10/01/2008	N	Before		1,130,532						

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MARATHON	F	10/01/2008	N	After	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	Y	Before	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	Y	After	AGG	1,249,350	1,249,350	0	100.0%	1,056,666	0.0	
MARCO ISLAND	F	10/01/2011	N	Before	EAN	3,071,853	3,430,008	358,155	89.6%	1,404,142	25.5	
MARCO ISLAND	F	10/01/2011	N	After	EAN	3,071,853	3,573,520	501,667	86.0%	1,404,142	35.7	
MARCO ISLAND	F	10/01/2010	N	Before	EAN	2,662,517	2,885,862	223,345	92.3%	1,309,352	17.1	
MARCO ISLAND	F	10/01/2010	N	After	EAN	2,662,517	3,005,433	342,916	88.6%	1,309,352	26.2	
MARCO ISLAND	F	10/01/2009	N	None	EAN	1,914,130	2,335,981	421,851	81.9%	1,336,335	31.6	
MARCO ISLAND	F	10/01/2007	N	None	EAN/	1,629,498	1,303,000	-326,498	125.1%	958,000	-34.1	
MARCO ISLAND	P	10/01/2010	N	Before	EAN	2,827,399	6,300,933	3,473,534	44.9%	1,976,687	175.7	
MARCO ISLAND	P	10/01/2010	N	After	EAN	2,827,399	6,480,618	3,653,219	43.6%	1,976,687	184.8	
MARCO ISLAND	P	10/01/2009	N	None	EAN	2,077,907	6,078,152	4,000,245	34.2%	2,024,908	197.6	
MARCO ISLAND	P	10/01/2009	Y	None	EAN	2,077,907	6,078,152	4,000,245	34.2%	2,024,908	197.6	
MARCO ISLAND	P	10/01/2008	N	Before		1,194,196						
MARCO ISLAND	P	10/01/2008	N	After	EAN	1,363,977	4,977,447	3,613,470	27.4%	2,010,512	179.7	
MARCO ISLAND	P	10/01/2007	N	None	EAN	792,685	3,687,000	2,894,315	21.5%	1,844,000	157.0	
MARIANNA	F	10/01/2011	N	Before	AGG	2,058,743				580,333		
MARIANNA	F	10/01/2011	N	After	AGG	2,058,743	2,489,813	431,070	82.7%	580,333	74.3	
MARIANNA	F	10/01/2008	N	None	AGG	1,661,665	2,066,243	404,578	80.4%	524,276	77.2	
MARIANNA	P	10/01/2011	N	Before	AGG	2,576,135				509,310		
MARIANNA	P	10/01/2011	N	After	AGG	2,576,135	2,194,506	-381,629	117.4%	509,310	-74.9	
MARIANNA	P	10/01/2008	N	None	AGG	2,481,437	2,040,610	-440,827	121.6%	559,037	-78.9	
MARTIN COUNTY	ERP	07/01/2009	N	After	AGG	5,906,314	6,909,111	1,002,797	85.5%	314,007	319.4	
MARTIN COUNTY	ERP	07/01/2009	N	Before	AGG	5,679,264	6,909,111	1,229,847	82.2%	314,007	391.7	
MEDLEY	P	10/01/2011	N	None	FIL	10,205,507	16,242,013	6,036,506	62.8%	2,508,804	240.6	
MEDLEY	P	10/01/2010	Y	After	FIL	8,690,799	15,864,972	7,174,173	54.8%	2,416,247	296.9	
MEDLEY	P	10/01/2010	Y	Before	AGG	8,690,799				2,416,247		
MEDLEY	P	10/01/2008	N	Before		4,324,107						
MEDLEY	P	10/01/2008	N	After	AGG	5,188,928	12,479,015	7,290,087	41.6%	1,133,311	643.3	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	N	None	AGG	8,491,233	15,863,345	7,372,112	53.5%	1,837,656	401.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MEDLEY - GENERAL + ELECTED	G	10/01/2009	N	None	AGG	6,653,129	12,451,899	5,798,770	53.4%	2,680,416	216.3	
MEDLEY - GENERAL + ELECTED	G	10/01/2008	N	None	AGG	4,849,226	11,322,630	6,473,404	42.8%	2,400,099	269.7	
MEDLEY - GENERAL + ELECTED	G	10/01/2007	N	None	AGG	4,631,754	9,248,046	4,616,292	50.1%	2,284,596	202.1	
MELBOURNE	F	10/01/2010	N	None	EAN	45,782,530	55,682,106	9,899,576	82.2%	7,230,774	136.9	
MELBOURNE	F	10/01/2009	N	After	EAN	44,491,962	53,127,376	8,635,414	83.7%	7,623,410	113.3	
MELBOURNE	F	10/01/2009	N	Before	EAN	44,491,962	52,288,659	7,796,697	85.1%	7,623,410	102.3	
MELBOURNE	F	10/01/2008	N	None	EAN	43,117,817	51,239,880	8,122,063	84.1%	7,604,495	106.8	
MELBOURNE	F	10/01/2007	N	After	EAN	41,810,285	48,075,084	6,264,799	87.0%	7,194,669	87.1	
MELBOURNE	F	10/01/2007	N	Before		41,810,285						
MELBOURNE	G	10/01/2011	N	None	EAN	5,735,270	4,140,862	-1,594,408	138.5%	774,258	-205.9	
MELBOURNE	G	10/01/2010	N	None	EAN	6,129,223	3,612,120	-2,517,103	169.7%	996,148	-252.7	
MELBOURNE	G	10/01/2009	Y	Before	EAN	5,713,977	3,331,958	-2,382,019	171.5%	1,130,404	-210.7	
MELBOURNE	G	10/01/2009	Y	After	EAN	5,713,977	3,361,373	-2,352,604	170.0%	1,130,404	-208.1	
MELBOURNE	G	10/01/2008	N	After	EAN	6,536,826	3,097,139	-3,439,687	211.1%	1,272,823	-270.2	
MELBOURNE	G	10/01/2007	N	None	AGG	11,131,532	11,132,000	468	100.0%	13,276,000	0.0	
MELBOURNE	G	10/01/2007	Y	None	EAN	11,119,766	14,644,956	3,525,190	75.9%	13,276,010	26.6	
MELBOURNE	P	10/01/2011	Y	Before	EAN	47,547,398	84,626,444	37,079,046	56.2%	7,835,807	473.2	
MELBOURNE	P	10/01/2011	Y	After	EAN	47,547,398	79,838,073	32,290,675	59.6%	7,835,807	412.1	
MELBOURNE	P	10/01/2010	N	Before	EAN	48,772,228	79,627,774	30,855,546	61.3%	7,594,997	406.3	
MELBOURNE	P	10/01/2010	N	After	EAN	48,772,228	80,852,087	32,079,859	60.3%	7,594,997	422.4	
MELBOURNE	P	10/01/2009	N	None	EAN	48,494,846	77,297,260	28,802,414	62.7%	8,096,957	355.7	
MELBOURNE	P	10/01/2008	N	Before		49,430,627						
MELBOURNE	P	10/01/2008	N	After	EAN	48,125,683	69,433,417	21,307,734	69.3%	8,591,880	248.0	
MELBOURNE	P	10/01/2007	N	None	EAN	48,665,775	67,338,000	18,672,225	72.3%	8,611,000	216.8	
MELBOURNE - SPECIAL RISK	G	10/01/2011	N	None	EAN	514,694	853,041	338,347	60.3%	212,067	159.5	
MELBOURNE - SPECIAL RISK	G	10/01/2010	N	None	EAN	450,802	743,815	293,013	60.6%	208,613	140.5	
MELBOURNE - SPECIAL RISK	G	10/01/2009	Y	Before	EAN	351,441	599,496	248,055	58.6%	222,456	111.5	
MELBOURNE - SPECIAL RISK	G	10/01/2009	Y	After	EAN	351,441	619,358	267,917	56.7%	222,456	120.4	
MELBOURNE - SPECIAL RISK	G	10/01/2008	N	Before		317,982						

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MELBOURNE - SPECIAL RISK G	G	10/01/2008	N	After	EAN	317,982	508,693	190,711	62.5%	230,815	82.6	
MELBOURNE - SPECIAL RISK G	G	10/01/2007	N	None	AGG	529,871	530,000	129	100.0%	354,000	0.0	
MELBOURNE - SPECIAL RISK G	G	10/01/2007	Y	None	EAN	529,871	587,460	57,589	90.2%	353,974	16.3	
MELBOURNE BEACH	P	10/01/2011	N	None	EAN	1,989,982	3,084,260	1,094,278	64.5%	418,522	261.5	
MELBOURNE BEACH	P	10/01/2009	N	None	EAN	2,050,034	2,894,441	844,407	70.8%	329,086	256.6	
MELBOURNE BEACH	P	10/01/2008	N	Before		2,224,312						
MELBOURNE BEACH	P	10/01/2008	N	After	EAN	2,204,106	2,811,683	607,577	78.4%	357,837	169.8	
MELBOURNE BEACH	P	10/01/2007	Y	Before	FIL	2,290,447	2,529,000	238,553	90.6%	434,000	55.0	
MELBOURNE BEACH	P	10/01/2007	N	None	FIL	2,290,447	2,528,754	238,307	90.6%	434,305	54.9	
MELBOURNE BEACH	P	10/01/2007	Y	After	FIL	2,290,447	2,528,754	238,307	90.6%	434,305	54.9	
MIAMI	GS	10/01/2010	N	None	EAN	652,999,926	840,871,136	187,871,210	77.7%	70,825,712	265.3	
MIAMI	GS	10/01/2009	Y	None	EAN	645,614,641	780,625,200	135,010,559	82.7%	92,746,558	145.6	
MIAMI	GS	10/01/2008	N	None	EAN	660,200,796	817,860,394	157,659,598	80.7%	90,974,647	173.3	
MIAMI	GS	10/01/2008	Y	After	EAN	691,791,000	808,618,183	116,827,183	85.6%	90,974,647	128.4	
MIAMI	GS	10/01/2007	N	None	EAN	664,145,175	770,218,984	106,073,809	86.2%	82,052,702	129.3	
MIAMI	PF	10/01/2010	N	Before	AGG	1,180,649,632				92,055,381		
MIAMI	PF	10/01/2010	N	After	AGG	1,180,649,632	1,568,300,000	387,650,368	75.3%	80,152,355	483.6	
MIAMI	PF	10/01/2009	N	None	AGG	1,164,973,724	1,539,338,500	374,364,776	75.7%	122,212,346	306.3	
MIAMI	PF	10/01/2008	N	None	AGG	1,219,600,827	1,452,500,000	232,899,173	84.0%	129,400,000	180.0	
MIAMI	PF	10/01/2007	N	After	AGG	1,208,812,855	1,318,400,000	109,587,145	91.7%	103,630,392	105.7	
MIAMI	PF	10/01/2007	N	Before	AGG	1,208,812,855				103,630,392		
MIAMI - COLA (RETIRED)	PF	10/01/2010	N	After	AB	343,766,397						
MIAMI - COLA (RETIRED)	PF	10/01/2009	N	None	AGG	316,220,411				0		
MIAMI - COLA (RETIRED)	PF	10/01/2008	N	None	AGG	325,271,988	279,400,000	-45,871,988	116.4%	129,400,000	-35.4	
MIAMI - COLA (RETIRED)	PF	10/01/2007	N	None	AB	386,167,734	242,881,282	-143,286,452	159.0%	100,200,000	-143.0	
MIAMI - ELECTED	G	12/31/2008	N	None	EAN	4,134,637	5,914,838	1,780,201	69.9%	673,000	264.5	
MIAMI - ELECTED	G	12/31/2007	Y	None	AGG	4,050,993	3,873,576	-177,417	104.6%	673,000	-26.4	
MIAMI - EXCESS	GS	10/01/2010	N	None	EAN	0	5,704,602	5,704,602	.0%	68,762,827	8.3	
MIAMI - EXCESS	GS	10/01/2009	N	None	EAN	0	5,833,742	5,833,742	.0%	90,045,202	6.5	
MIAMI - EXCESS	GS	10/01/2008	N	None	EAN	0	5,151,124	5,151,124	.0%	90,974,647	5.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIAMI - EXCESS	GS	10/01/2007	N	None	EAN	0	8,600,801	8,600,801	.0%	82,052,702	10.5	
MIAMI - OFF-STREET PARKING	G	10/01/2011	N	None	AGG	12,538,308	12,111,392	-426,916	103.5%	4,434,556	-9.6	
MIAMI - OFF-STREET PARKING	G	10/01/2010	N	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2010	Y	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	N	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	Y	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2008	N	None	FIL	11,044,807	11,072,795	27,988	99.7%	4,865,203	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2008	Y	None	FIL	11,044,807	11,072,795	27,988	99.7%	4,865,203	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2007	N	None	FIL	10,056,421	10,084,434	28,013	99.7%	4,453,987	0.6	
MIAMI - STAFF	GS	10/01/2010	N	None	EAN	1,834,613	2,826,982	992,369	64.9%	842,955	117.7	
MIAMI - STAFF	GS	10/01/2009	N	None	EAN	1,556,718	2,121,806	565,088	73.4%	738,898	76.5	
MIAMI - STAFF	GS	10/01/2008	N	After	EAN	1,313,407	1,748,147	434,740	75.1%	632,259	68.8	
MIAMI - STAFF	GS	10/01/2008	N	Before		1,322,611						
MIAMI - STAFF	GS	10/01/2007	N	None	EAN	1,138,655	1,622,719	484,064	70.2%	734,116	65.9	
MIAMI BEACH	G	10/01/2010	N	Before	EAN	431,479,305	572,184,250	140,704,945	75.4%	68,586,818	205.1	
MIAMI BEACH	G	10/01/2010	N	After	EAN	431,479,305	580,246,165	148,766,860	74.4%	68,844,264	216.1	
MIAMI BEACH	G	10/01/2009	N	Before		419,393,718	550,691,889	131,298,171	76.2%	70,097,549	187.3	
MIAMI BEACH	G	10/01/2009	N	After	EAN	419,393,718	551,698,377	132,304,659	76.0%	70,097,549	188.7	
MIAMI BEACH	G	10/01/2009	Y	Before		419,393,718	550,691,889	131,298,171	76.2%	70,097,549	187.3	
MIAMI BEACH	G	10/01/2009	Y	After	EAN	420,520,122	551,698,377	131,178,255	76.2%	70,097,549	187.1	
MIAMI BEACH	G	10/01/2008	N	Before		425,714,565	518,252,592	92,538,027	82.1%	68,009,550	136.1	
MIAMI BEACH	G	10/01/2008	N	After	EAN	425,714,565	526,481,586	100,767,021	80.9%	68,009,550	148.2	
MIAMI BEACH	G	10/01/2007	Y	After	EAN	412,824,235	478,067,829	65,243,594	86.4%	59,632,425	109.4	
MIAMI BEACH	G	10/01/2007	Y	Before		395,369,083	472,756,431	77,387,348	83.6%	59,632,425	129.8	
MIAMI BEACH	PF	10/01/2011	N	Before	EAN	531,821,181	857,369,542	325,548,361	62.0%	49,186,725	661.9	
MIAMI BEACH	PF	10/01/2011	N	After	EAN	531,821,181	871,118,628	339,297,447	61.1%	49,186,725	689.8	
MIAMI BEACH	PF	10/01/2010	N	Before	EAN	525,709,407	813,211,478	287,502,071	64.6%	49,718,966	578.3	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIAMI BEACH	PF	10/01/2010	N	After	EAN	525,709,407	817,640,912	291,931,505	64.3%	49,718,966	587.2	
MIAMI BEACH	PF	10/01/2009	Y	After	EAN	517,602,834	784,395,822	266,792,988	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2009	Y	Before	EAN	517,602,834	761,752,358	244,149,524	67.9%	50,974,465	479.0	
MIAMI BEACH	PF	10/01/2009	N	Before		517,602,834	761,752,358	244,149,524	67.9%	41,042,242	594.9	
MIAMI BEACH	PF	10/01/2009	N	After	EAN	517,602,834	784,395,821	266,792,987	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2008	N	None	EAN	507,363,813	683,731,944	176,368,131	74.2%	40,661,885	433.7	
MIAMI BEACH	PF	10/01/2007	N	None	EAN	495,993,903	632,992,587	136,998,684	78.4%	38,705,407	354.0	
MIAMI SHORES VILLAGE	G	10/01/2009	N	None	AGG	9,335,036	9,258,119	-76,917	100.8%	3,228,192	-2.4	
MIAMI SHORES VILLAGE	G	10/01/2007	N	Before		9,044,287						
MIAMI SHORES VILLAGE	G	10/01/2007	N	After	AGG	8,989,754	8,474,105	-515,649	106.1%	2,918,493	-17.7	
MIAMI SHORES VILLAGE	P	10/01/2009	N	None	AGG	12,349,336	16,905,643	4,556,307	73.0%	1,989,749	229.0	
MIAMI SHORES VILLAGE	P	10/01/2008	N	Before	AGG	11,873,106	16,032,250	4,159,144	74.1%	1,901,236	218.8	
MIAMI SHORES VILLAGE	P	10/01/2008	N	After	AGG	11,728,021	16,032,250	4,304,229	73.2%	1,901,236	226.4	
MIAMI SHORES VILLAGE	P	10/01/2007	N	None	AGG	11,320,831	15,114,334	3,793,503	74.9%	1,683,969	225.3	
MIAMI SPRINGS	G	10/01/2011	N	Before	EAN	14,316,041	15,085,423	769,382	94.9%	3,221,566	23.9	
MIAMI SPRINGS	G	10/01/2011	N	After	EAN	14,316,041	15,232,512	916,471	94.0%	3,221,566	28.4	
MIAMI SPRINGS	G	10/01/2010	N	Before	EAN	14,132,944	14,374,677	241,733	98.3%	3,731,068	6.5	
MIAMI SPRINGS	G	10/01/2010	N	After	EAN	14,132,944	14,515,197	382,253	97.4%	3,731,068	10.2	
MIAMI SPRINGS	G	10/01/2009	N	After	EAN	13,736,039	13,708,780	-27,259	100.2%	3,495,598	-0.8	
MIAMI SPRINGS	G	10/01/2009	N	Before		13,736,039						
MIAMI SPRINGS	G	10/01/2008	N	After	AGG	13,945,299	12,736,662	-1,208,637	109.5%	3,429,028	-35.2	
MIAMI SPRINGS	G	10/01/2008	N	Before		14,043,432						
MIAMI SPRINGS	G	10/01/2007	N	None	AGG	13,786,880	12,271,087	-1,515,793	112.4%	3,364,865	-45.0	
MIAMI SPRINGS	PF	10/01/2011	N	After	EAN	22,377,116	26,067,780	3,690,664	85.8%	2,700,275	136.7	
MIAMI SPRINGS	PF	10/01/2011	N	Before	EAN	22,377,116	25,599,982	3,222,866	87.4%	2,700,275	119.4	
MIAMI SPRINGS	PF	10/01/2010	N	Before	EAN	22,837,385	23,354,772	517,387	97.8%	3,044,657	17.0	
MIAMI SPRINGS	PF	10/01/2010	N	After	EAN	22,837,385	23,790,041	952,656	96.0%	3,044,657	31.3	
MIAMI SPRINGS	PF	10/01/2009	N	Before		22,168,677						
MIAMI SPRINGS	PF	10/01/2009	N	After	EAN	22,168,677	22,294,846	126,169	99.4%	2,802,601	4.5	
MIAMI SPRINGS	PF	10/01/2008	N	None	AGG	22,226,151	21,056,209	-1,169,942	105.6%	2,603,398	-44.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIAMI SPRINGS	PF	10/01/2007	N	None	AGG	21,524,929	20,247,518	-1,277,411	106.3%	2,758,044	-46.3	
MIAMI-DADE COUNTY	ERP	07/01/2011	N	None	EAN	25,132,979	42,586,249	17,453,270	59.0%	0	0.0	
MIAMI-DADE COUNTY	ERP	07/01/2009	N	None	EAN	23,989,786	45,820,261	21,830,475	52.4%	0	0.0	
MIDWAY FCD	F	10/01/2011	N	Before	AGG	1,752,004				923,852		
MIDWAY FCD	F	10/01/2011	N	After	AGG	1,752,004	2,318,913	566,909	75.6%	923,852	61.4	
MIDWAY FCD	F	10/01/2008	N	Before		938,056						
MIDWAY FCD	F	10/01/2008	N	After	AGG	938,056	1,621,083	683,027	57.9%	908,053	75.2	
MILTON	F	10/01/2011	N	None	EAN	3,211,819	6,453,503	3,241,684	49.8%	655,402	494.6	
MILTON	F	10/01/2010	N	After	EAN	3,359,575	6,105,598	2,746,023	55.0%	739,015	371.6	
MILTON	F	10/01/2010	Y	After	EAN	3,359,575	6,254,523	2,894,948	53.7%	739,015	391.7	
MILTON	F	10/01/2010	Y	Before	EAN	3,359,575	6,037,444	2,677,869	55.6%	739,015	362.4	
MILTON	F	10/01/2010	N	Before	EAN	3,359,575	6,037,444	2,677,869	55.6%	739,015	362.4	
MILTON	F	10/01/2009	N	None	EAN	3,418,023	5,949,244	2,531,221	57.5%	728,150	347.6	
MILTON	F	10/01/2008	N	Before		3,648,435						
MILTON	F	10/01/2008	N	After	EAN	3,597,423	5,651,832	2,054,409	63.7%	654,729	313.8	
MILTON	F	10/01/2007	N	None	EAN	4,385,262	5,182,000	796,738	84.6%	596,000	133.7	
MILTON	G	10/01/2011	N	None	EAN	9,165,287	12,223,126	3,057,839	75.0%	2,212,864	138.2	
MILTON	G	10/01/2010	N	None	EAN	9,373,310	12,150,571	2,777,261	77.1%	2,310,954	120.2	
MILTON	G	10/01/2009	N	None	EAN	9,176,280	11,526,540	2,350,260	79.6%	2,470,351	95.1	
MILTON	G	10/01/2008	N	Before		9,120,417						
MILTON	G	10/01/2008	N	After	EAN	8,953,753	10,721,884	1,768,131	83.5%	2,489,102	71.0	
MILTON	G	10/01/2007	N	None	EAN	8,836,690	10,010,193	1,173,503	88.3%	2,243,608	52.3	
MILTON	P	10/01/2011	N	None	EAN	5,036,276	5,352,791	316,515	94.1%	853,431	37.1	
MILTON	P	10/01/2010	N	Before	EAN	4,989,119	5,044,883	55,764	98.9%	836,238	6.7	
MILTON	P	10/01/2010	N	After	EAN	4,989,119	5,103,861	114,742	97.8%	836,238	13.7	
MILTON	P	10/01/2009	N	None	EAN	4,818,940	4,821,277	2,337	100.0%	789,029	0.3	
MILTON	P	10/01/2008	N	Before		4,790,076						
MILTON	P	10/01/2008	N	After	EAN	4,770,776	4,501,440	-269,336	106.0%	750,271	-35.9	
MILTON	P	10/01/2007	N	None	EAN	4,652,328	4,024,000	-628,328	115.6%	727,000	-86.4	
MIRAMAR	F	10/01/2010	N	None	EAN	47,812,503	85,690,000	37,877,497	55.8%	9,695,000	390.7	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIRAMAR	F	10/01/2010	Y	None	EAN	47,812,503	85,689,622	37,877,119	55.8%	9,695,058	390.7	
MIRAMAR	F	10/01/2009	N	Before	EAN	45,780,727	81,817,779	36,037,052	56.0%	9,830,147	366.6	
MIRAMAR	F	10/01/2009	N	After	EAN	45,780,727	80,498,725	34,717,998	56.9%	9,830,147	353.2	
MIRAMAR	F	10/01/2008	N	None	EAN	43,450,514	75,586,555	32,136,041	57.5%	9,783,848	328.5	
MIRAMAR	F	10/01/2007	N	None	EAN	39,020,664	68,871,348	29,850,684	56.7%	9,763,466	305.7	
MIRAMAR	G	10/01/2010	N	None	EAN	45,625,503	69,579,260	23,953,757	65.6%	15,857,109	151.1	
MIRAMAR	G	10/01/2008	N	After	EAN	35,825,281	59,569,760	23,744,479	60.1%	15,496,532	153.2	
MIRAMAR	G	10/01/2008	N	Before		35,825,281	59,503,283	23,678,002	60.2%	15,496,532	152.8	
MIRAMAR	G	10/01/2007	N	None	EAN	31,745,788	53,419,254	21,673,466	59.4%	14,535,824	149.1	
MIRAMAR	P	10/01/2010	N	None	EAN	59,669,038	105,397,215	45,728,177	56.6%	13,480,502	339.2	
MIRAMAR	P	10/01/2009	N	After	EAN	54,831,497	97,511,541	42,680,044	56.2%	13,630,744	313.1	
MIRAMAR	P	10/01/2009	N	Before		54,831,497	97,534,725	42,703,228	56.2%	13,630,744	313.3	
MIRAMAR	P	10/01/2008	N	Before		50,322,020						
MIRAMAR	P	10/01/2008	N	After	EAN	50,322,020	87,443,000	37,120,980	57.5%	12,710,000	292.1	
MIRAMAR	P	10/01/2007	N	None	EAN	45,048,157	72,004,000	26,955,843	62.6%	11,595,000	232.5	
MIRAMAR - MANAGEMENT	G	10/01/2011	N	Before	EAN	13,211,309	25,174,435	11,963,126	52.5%	4,164,951	287.2	
MIRAMAR - MANAGEMENT	G	10/01/2011	N	After	EAN	14,612,639	26,501,435	11,888,796	55.1%	5,446,548	218.3	
MIRAMAR - MANAGEMENT	G	10/01/2010	N	None	EAN	11,694,354	22,765,926	11,071,572	51.4%	5,004,568	221.2	
MIRAMAR - MANAGEMENT	G	10/01/2009	N	None	EAN	9,749,066	20,477,633	10,728,567	47.6%	5,913,306	181.4	
MIRAMAR - MANAGEMENT	G	10/01/2008	N	None	EAN	7,553,209	18,340,395	10,787,186	41.2%	5,566,583	193.8	
MIRAMAR - MANAGEMENT	G	10/01/2007	N	Before		6,988,362	12,183,117	5,194,755	57.4%	4,659,002	111.5	
MIRAMAR - MANAGEMENT	G	10/01/2007	N	After	EAN	6,988,362	13,744,529	6,756,167	50.8%	4,659,002	145.0	
MONROE COUNTY	ERP	10/01/2009	N	After	AGG	181,849	659,800	477,951	27.6%	0	0.0	
MONROE COUNTY	ERP	10/01/2009	N	Before		181,849	659,800	477,951	27.6%			
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	After	AGG	841,980				0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	Before	AGG	841,980				0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	After	AGG	831,083	884,715	53,632	93.9%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	Before	AGG	831,083	884,050	52,967	94.0%	0	0.0	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	Before	AGG	817,512						
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	After	AGG	817,512	841,547	24,035	97.1%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	After	AGG	782,060	849,172	67,112	92.1%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	Before	AGG	782,060	845,887	63,827	92.5%			
MONTICELLO	F	10/01/2011	N	None	AGG							
MONTICELLO	F	10/01/2010	N	Before	AGG	482,870	482,870	0	100.0%	0	0.0	
MONTICELLO	F	10/01/2010	N	After	AGG	482,870	372,919	-109,951	129.5%	0	0.0	
MONTICELLO	F	10/01/2009	N	None	AGG	413,441	413,441	0	100.0%	0	0.0	
MONTICELLO	F	10/01/2008	N	None	AGG	411,106	315,698	-95,408	130.2%	0	0.0	
MONTICELLO	F	10/01/2007	N	None	AGG	459,987						
MONTICELLO	P	10/01/2011	N	Before	AGG	1,293,464				304,013		
MONTICELLO	P	10/01/2011	N	After	AGG	1,293,464	1,819,789	526,325	71.1%	304,013	173.1	
MONTICELLO	P	10/01/2010	N	Before	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7	
MONTICELLO	P	10/01/2010	N	After	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7	
MONTICELLO	P	10/01/2007	N	None	AGG	1,448,513		0				
MOUNT DORA	F	10/01/2010	Y	Before	AGG	4,038,426	4,858,172	819,746	83.1%	1,318,797	62.2	
MOUNT DORA	F	10/01/2010	Y	After	AGG	4,267,134	4,858,172	591,038	87.8%	1,318,797	44.8	
MOUNT DORA	F	10/01/2009	N	Before		3,514,087	4,248,985	734,898	82.7%	1,159,985	63.4	
MOUNT DORA	F	10/01/2009	N	After	AGG	3,686,940	4,248,985	562,045	86.8%	1,159,985	48.5	
MOUNT DORA	F	10/01/2008	N	None	AGG	3,357,310	3,857,291	499,981	87.0%	1,116,078	44.8	
MOUNT DORA	F	10/01/2007	N	None	AGG	3,169,383	3,568,596	399,213	88.8%	1,106,320	36.1	
MOUNT DORA	G	10/01/2011	N	After	FIL	11,525,703	15,840,310	4,314,607	72.8%	4,181,877	103.2	
MOUNT DORA	G	10/01/2011	N	Before	FIL	11,525,703	15,681,041	4,155,338	73.5%	4,181,877	99.4	
MOUNT DORA	G	10/01/2010	N	Before	FIL	12,091,526	15,523,626	3,432,100	77.9%	5,256,191	65.3	
MOUNT DORA	G	10/01/2010	N	After	FIL	12,091,526	15,681,114	3,589,588	77.1%	5,256,191	68.3	
MOUNT DORA	G	10/01/2009	N	Before		12,574,156						
MOUNT DORA	G	10/01/2009	N	After	FIL	12,597,215	15,874,824	3,277,609	79.4%	5,692,617	57.6	
MOUNT DORA	G	10/01/2008	N	None	FIL	12,090,931	14,447,008	2,356,077	83.7%	5,686,670	41.4	
MOUNT DORA	G	10/01/2007	N	None	FIL	11,399,072	13,174,552	1,775,480	86.5%	5,471,423	32.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MOUNT DORA	P	10/01/2011	N	None	AGG	5,606,689	6,763,841	1,157,152	82.9%	1,898,583	60.9	
MOUNT DORA	P	10/01/2010	N	None	AGG	5,290,735	6,227,313	936,578	85.0%	1,961,175	47.8	
MOUNT DORA	P	10/01/2009	N	None	AGG	4,857,631	5,704,611	846,980	85.2%	1,937,468	43.7	
MOUNT DORA	P	10/01/2008	N	None	AGG	4,521,811	5,191,482	669,671	87.1%	1,978,254	33.9	
MOUNT DORA	P	10/01/2007	Y	None	AGG	3,539,937	4,153,000	613,063	85.2%	1,716,000	35.7	
NAPLES	F	10/01/2010	N	None	EAN	28,955,584	48,047,361	19,091,777	60.3%	3,890,399	490.7	
NAPLES	F	10/01/2010	Y	None	EAN	28,280,330	48,047,361	19,767,031	58.9%	3,890,399	508.1	
NAPLES	F	10/01/2009	N	After	EAN	26,663,176	43,770,590	17,107,414	60.9%	3,779,969	452.6	
NAPLES	F	10/01/2009	N	Before		26,663,176						
NAPLES	F	10/01/2008	N	None	EAN	23,542,873	41,532,653	17,989,780	56.7%	3,682,251	488.6	
NAPLES	F	10/01/2007	N	None	EAN/	21,991,743	37,118,000	15,126,000	59.2%	3,552,000	425.8	
NAPLES	G	10/01/2011	N	None	EAN	40,503,723	56,408,265	15,904,542	71.8%	15,027,747	105.8	
NAPLES	G	10/01/2010	N	None	EAN	40,623,062	63,178,962	22,555,900	64.3%	15,831,192	142.5	
NAPLES	G	10/01/2009	N	Before		39,081,782						
NAPLES	G	10/01/2009	N	After	EAN	39,081,782	57,061,369	17,979,587	68.5%	16,206,593	110.9	
NAPLES	G	10/01/2009	Y	None	EAN	39,081,782	60,136,902	21,055,120	65.0%	16,206,593	129.9	
NAPLES	G	10/01/2008	N	None	EAN	37,870,724	51,628,959	13,758,235	73.4%	15,779,980	87.2	
NAPLES	G	10/01/2007	N	None	EAN	39,477	43,411,000	43,371,523	.1%	13,725,000	316.0	
NAPLES	P	10/01/2011	N	None	EAN	31,259,901	57,751,158	26,491,257	54.1%	5,016,274	528.1	
NAPLES	P	10/01/2010	N	None	EAN	30,894,250	53,574,482	22,680,232	57.7%	5,490,110	413.1	
NAPLES	P	10/01/2009	N	After	EAN	29,815,747	46,628,196	16,812,449	63.9%	5,738,240	293.0	
NAPLES	P	10/01/2009	N	Before		29,815,747						
NAPLES	P	10/01/2009	Y	None	EAN	29,815,747	49,469,714	19,653,967	60.3%	5,738,240	342.5	
NAPLES	P	10/01/2008	N	None	EAN	28,760,389	44,114,292	15,353,903	65.2%	5,434,133	282.5	
NAPLES	P	10/01/2007	N	None	EAN	26,886,268	38,411,000	11,524,732	70.0%	4,485,000	257.0	
NEPTUNE BEACH	P	10/01/2011	N	None	EAN	5,379,836	7,497,492	2,117,656	71.8%	1,135,648	186.5	
NEPTUNE BEACH	P	10/01/2010	N	Before	EAN	5,357,612	7,053,053	1,695,441	76.0%	1,121,230	151.2	
NEPTUNE BEACH	P	10/01/2010	N	After	EAN	5,357,612	7,197,966	1,840,354	74.4%	1,121,230	164.1	
NEPTUNE BEACH	P	10/01/2009	N	None	EAN	5,188,868	7,019,099	1,830,231	73.9%	1,162,520	157.4	
NEPTUNE BEACH	P	10/01/2008	N	After	EAN	4,983,373	6,635,029	1,651,656	75.1%	1,210,844	136.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NEPTUNE BEACH	P	10/01/2008	N	Before		4,887,270						
NEW PORT RICHEY	F	10/01/2011	N	None	AGG	9,153,267				774,608		
NEW PORT RICHEY	F	10/01/2010	N	Before	AGG	9,859,890		1,461,474		800,030	182.7	
NEW PORT RICHEY	F	10/01/2010	N	After	AGG	9,859,890	11,304,958	1,445,068	87.2%	800,030	180.6	
NEW PORT RICHEY	F	10/01/2009	N	None	EAN	10,154,192	10,761,409	607,217	94.4%	952,460	63.8	
NEW PORT RICHEY	F	10/01/2008	N	After	EAN	10,362,191	10,132,848	-229,343	102.3%	881,358	-26.0	
NEW PORT RICHEY	F	10/01/2008	N	Before		10,323,459						
NEW PORT RICHEY	F	10/01/2007	N	None	EAN	10,765,011	10,498,000	-267,011	102.5%	786,000	-34.0	
NEW PORT RICHEY	P	10/01/2011	N	None	EAN	15,800,456	20,848,141	5,047,685	75.8%	2,101,073	240.2	
NEW PORT RICHEY	P	10/01/2010	N	None	EAN	15,478,910	20,016,628	4,537,718	77.3%	1,920,441	236.3	
NEW PORT RICHEY	P	10/01/2009	N	None	EAN	15,135,455	19,285,518	4,150,063	78.5%	1,927,656	215.3	
NEW PORT RICHEY	P	10/01/2008	N	None	EAN	14,974,034	18,428,995	3,454,961	81.3%	1,794,158	192.6	
NEW PORT RICHEY	P	10/01/2007	N	None	EAN	15,230,523	18,287,000	3,056,477	83.3%	1,689,000	181.0	
NEW SMYRNA BEACH	F	10/01/2011	Y	After	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092	536.8	
NEW SMYRNA BEACH	F	10/01/2011	Y	Before	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092	536.8	
NEW SMYRNA BEACH	F	10/01/2011	N	None	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092	536.8	
NEW SMYRNA BEACH	F	10/01/2010	Y	Before	EAN	13,203,983	21,073,651	7,869,668	62.7%	1,756,147	448.1	
NEW SMYRNA BEACH	F	10/01/2010	Y	After	EAN	13,203,983	21,353,727	8,149,744	61.8%	1,756,147	464.1	
NEW SMYRNA BEACH	F	10/01/2009	N	None	EAN	12,853,518	20,626,459	7,772,941	62.3%	2,131,439	364.7	
NEW SMYRNA BEACH	F	10/01/2008	N	After	EAN	11,711,582	19,479,507	7,767,925	60.1%	2,282,370	340.3	
NEW SMYRNA BEACH	F	10/01/2008	N	Before		11,762,284						
NEW SMYRNA BEACH	F	10/01/2007	N	None	EAN	10,954	18,584,037	18,573,083	.1%	2,626,590	707.1	
NEW SMYRNA BEACH	P	10/01/2011	N	None	FIL	13,155,223	13,942,013	786,790	94.4%	2,076,030	37.9	
NEW SMYRNA BEACH	P	10/01/2010	N	None	FIL	13,749,671	14,575,907	826,236	94.3%	2,157,250	38.3	
NEW SMYRNA BEACH	P	10/01/2009	N	None	FIL	13,589,178	14,457,647	868,469	94.0%	2,213,393	39.2	
NEW SMYRNA BEACH	P	10/01/2008	N	None	FIL	13,381,225	14,291,699	910,474	93.6%	2,362,936	38.5	
NEW SMYRNA BEACH	P	10/01/2007	N	Before		12,482,226						
NEW SMYRNA BEACH	P	10/01/2007	N	After	FIL	12,530,465	13,482,256	951,791	92.9%	2,382,382	40.0	
NORTH BAY FCD	F	10/01/2011	N	None	AGG	1,750,903	2,552,038	801,135	68.6%	828,671	96.7	
NORTH BAY FCD	F	10/01/2010	N	Before	AGG	1,440,918	1,437,174	-3,744	100.3%	909,338	-0.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH BAY FCD	F	10/01/2010	N	After	AGG	1,440,918	1,440,918	0	100.0%	909,338	0.0	
NORTH BAY FCD	F	10/01/2009	N	Before		1,040,579						
NORTH BAY FCD	F	10/01/2009	N	After	AGG	1,115,703	1,939,319	823,616	57.5%	814,977	101.1	
NORTH BAY FCD	F	10/01/2008	N	Before		850,200						
NORTH BAY FCD	F	10/01/2008	N	Before		850,200						
NORTH BAY FCD	F	10/01/2008	N	After	AGG	850,200	1,603,518	753,318	53.0%	763,435	98.7	
NORTH BAY FCD	F	10/01/2008	N	After	AGG	850,200	1,603,518	753,318	53.0%	763,435	98.7	
NORTH BAY FCD	F	10/01/2007	N	None	AGG	760,200	760,200	0	100.0%	742,483	0.0	
NORTH BAY FCD	F	10/01/2007	N	None	AGG	760,200	760,200	0	100.0%	742,483	0.0	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	N	None	AGG	44,347,219	43,935,305	-411,914	100.9%	39,001,675	-1.1	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	N	None	AGG	42,360,867	41,706,410	-654,457	101.6%	39,739,824	-1.6	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2009	N	None	AGG	39,039,169	39,065,935	26,766	99.9%	39,851,771	0.1	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2008	N	None	AGG	36,222,441	35,698,466	-523,975	101.5%	37,613,044	-1.4	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2007	N	None	AGG	33,890,789	32,032,000	-1,858,789	105.8%	32,528,000	-5.7	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	N	None	FIL	223,868,733	251,708,764	27,840,031	88.9%	315,874,420	8.8	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2009	N	None	FIL	199,756,948	283,668,256	83,911,308	70.4%	307,857,632	27.3	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2008	N	None	FIL	236,813,233	276,451,861	39,638,628	85.7%	280,724,210	14.1	
NORTH MIAMI 691 [GPF]	F	10/01/2010	N	None	EAN	3,340,810	4,185,205	844,395	79.8%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2009	N	None	EAN	3,783,701	4,308,110	524,409	87.8%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2008	Y	None	EAN	4,958,784	4,428,076	-530,708	112.0%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2007	N	After	EAN	4,615,300	4,544,968	-70,332	101.5%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2007	N	Before		4,615,300	4,400,470	-214,830	104.9%	0	0.0	
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	After	EAN	71,970,774	96,663,732	24,692,958	74.5%	14,733,549	167.6	
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	Before	EAN	71,970,774	95,281,575	23,310,801	75.5%	14,307,196	162.9	
NORTH MIAMI 691 [GPF]	G	10/01/2009	N	None	EAN	69,327,028	98,874,839	29,547,811	70.1%	18,000,951	164.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH MIAMI 691 [GPF]	G	10/01/2008	Y	None	EAN	65,700,819	93,634,317	27,933,498	70.2%	18,026,473	155.0	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	Before		61,269,384	82,338,027	21,068,643	74.4%	17,790,241	118.4	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	After	EAN	61,269,384	88,273,384	27,004,000	69.4%	17,790,241	151.8	
NORTH MIAMI 691 [GPF]	P	10/01/2010	N	After	EAN	5,769,301	6,334,066	564,765	91.1%	115,863	487.4	
NORTH MIAMI 691 [GPF]	P	10/01/2010	N	Before	EAN	5,769,301	6,331,148	561,847	91.1%	112,817	498.0	
NORTH MIAMI 691 [GPF]	P	10/01/2009	N	After	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 691 [GPF]	P	10/01/2009	N	Before	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 691 [GPF]	P	10/01/2008	Y	None	EAN	5,125,103	6,120,489	995,386	83.7%	187,088	532.0	
NORTH MIAMI 691 [GPF]	P	10/01/2007	N	Before		4,924,296	5,898,688	974,392	83.5%	298,856	326.0	
NORTH MIAMI 691 [GPF]	P	10/01/2007	N	After	EAN	4,924,296	6,167,658	1,243,362	79.8%	298,856	416.0	
NORTH MIAMI 748	P	10/01/2010	N	After	EAN	40,159,836	58,568,153	18,408,317	68.6%	9,004,946	204.4	
NORTH MIAMI 748	P	10/01/2010	N	Before	EAN	40,159,836	57,566,788	17,406,952	69.8%	8,723,186	199.5	
NORTH MIAMI 748	P	10/01/2008	N	None	EAN	35,762,075	49,498,712	13,736,637	72.2%	8,687,911	158.1	
NORTH MIAMI 748	P	10/01/2007	N	None	EAN	34,269,292	42,712,978	8,443,686	80.2%	8,814,200	95.8	
NORTH MIAMI BEACH	G	10/01/2011	N	Before	EAN	60,135,822	88,389,870	28,254,048	68.0%	11,326,066	249.5	
NORTH MIAMI BEACH	G	10/01/2011	N	After	EAN	60,135,822	93,882,411	33,746,589	64.1%	11,326,066	298.0	
NORTH MIAMI BEACH	G	10/01/2010	N	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2010	Y	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2009	N	None	EAN	57,832,173	79,099,862	21,267,689	73.1%	12,953,446	164.2	
NORTH MIAMI BEACH	G	10/01/2008	N	After	EAN	56,504,858	74,148,334	17,643,476	76.2%	13,029,957	135.4	
NORTH MIAMI BEACH	G	10/01/2008	N	Before	EAN	56,504,858	72,480,699	15,975,841	78.0%	13,029,957	122.6	
NORTH MIAMI BEACH	G	10/01/2007	N	None	EAN	53,575,555	67,210,104	13,634,549	79.7%	13,111,784	104.0	
NORTH MIAMI BEACH	PF	10/01/2010	N	Before	EAN	68,869,580	112,808,976	43,939,396	61.0%	8,798,930	499.4	
NORTH MIAMI BEACH	PF	10/01/2010	N	After	EAN	68,869,580	111,765,648	42,896,068	61.6%	8,798,930	487.5	
NORTH MIAMI BEACH	PF	10/01/2009	N	None	EAN	63,273,036	106,860,192	43,587,156	59.2%	8,915,551	488.9	
NORTH MIAMI BEACH	PF	10/01/2008	N	None	EAN	61,127,239	101,075,137	39,947,898	60.5%	9,286,431	430.2	
NORTH MIAMI BEACH	PF	10/01/2007	N	None	EAN	51,453,111	86,595,000	35,141,889	59.4%	9,609,000	365.7	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	N	None	FIL	11,532,009	16,896,704	5,364,695	68.3%	2,526,499	212.3	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	Before	FIL	9,515,098	13,522,811	4,007,713	70.4%	2,598,465	154.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	After	FIL	9,515,098	14,972,408	5,457,310	63.6%	2,598,465	210.0	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2007	N	None	FIL	10,474,548	16,483,000	6,008,452	63.5%	2,428,000	247.5	
NORTH NAPLES FCD	F	10/01/2011	N	None	FIL	26,196,164	26,153,965	-42,199	100.2%	8,291,830	-0.5	
NORTH NAPLES FCD	F	10/01/2010	N	None	FIL	22,990,534	23,284,830	294,296	98.7%	7,737,940	3.8	
NORTH NAPLES FCD	F	10/01/2009	N	None	FIL	17,833,111	18,108,267	275,156	98.5%	7,522,834	3.7	
NORTH NAPLES FCD	F	10/01/2008	N	After	FIL	14,723,716	14,894,444	170,728	98.9%	7,082,194	2.4	
NORTH NAPLES FCD	F	10/01/2008	N	Before		14,723,716						
NORTH NAPLES FCD	F	10/01/2007	N	Before		12,904,948						
NORTH NAPLES FCD	F	10/01/2007	N	After	FIL	12,904,948	12,884,785	-20,163	100.2%	6,865,015	-0.3	
NORTH PORT	F	10/01/2011	N	None	EAN	24,360,212	29,723,236	5,363,024	82.0%	5,663,409	94.7	
NORTH PORT	F	10/01/2010	N	After	EAN	23,177,547	27,975,235	4,797,688	82.9%	5,619,179	85.4	
NORTH PORT	F	10/01/2010	N	Before	EAN	23,177,547	27,482,444	4,304,897	84.3%	5,619,179	76.6	
NORTH PORT	F	10/01/2009	N	None	EAN	21,121,683	28,697,960	7,576,277	73.6%	5,994,613	126.4	
NORTH PORT	F	10/01/2008	N	Before		19,251,423						
NORTH PORT	F	10/01/2008	N	After	EAN	19,258,324	24,075,558	4,817,234	80.0%	5,266,662	91.5	
NORTH PORT	F	10/01/2007	N	None	EAN	16,953,039	20,888,154	3,935,115	81.2%	5,016,052	78.5	
NORTH PORT	P	10/01/2011	N	None	EAN	18,630,319	28,517,286	9,886,967	65.3%	6,201,790	159.4	
NORTH PORT	P	10/01/2010	N	Before	EAN	17,561,488	25,625,742	8,064,254	68.5%	6,079,559	132.6	
NORTH PORT	P	10/01/2010	N	After	EAN	17,561,488	25,885,339	8,323,851	67.8%	6,079,559	136.9	
NORTH PORT	P	10/01/2009	N	None	EAN	15,807,603	23,706,978	7,899,375	66.7%	6,052,200	130.5	
NORTH PORT	P	10/01/2008	N	Before		14,450,520						
NORTH PORT	P	10/01/2008	N	After	EAN	14,362,581	20,570,262	6,207,681	69.8%	5,695,975	109.0	
NORTH PORT	P	10/01/2007	N	None	EAN	12,998,281	18,428,755	5,430,474	70.5%	4,840,986	112.2	
NORTH PORT	P	10/01/2007	N	None	EAN	12,998,281	18,428,755	5,430,474	70.5%	4,840,986	112.2	
NORTH RIVER FCD	F	10/01/2011	Y	After	EAN	10,596,047	16,848,837	6,252,790	62.9%	2,789,592	224.1	
NORTH RIVER FCD	F	10/01/2011	N	None	EAN	10,596,047	16,506,195	5,910,148	64.2%	2,789,592	211.9	
NORTH RIVER FCD	F	10/01/2011	Y	Before	EAN	10,596,047	16,506,195	5,910,148	64.2%	2,789,592	211.9	
NORTH RIVER FCD	F	10/01/2010	N	None	EAN	10,027,222	15,886,836	5,859,614	63.1%	2,674,175	219.1	
NORTH RIVER FCD	F	10/01/2009	N	None	EAN	9,455,381	14,999,285	5,543,904	63.0%	2,786,769	198.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH RIVER FCD	F	10/01/2008	Y	After	EAN	9,041,970	13,287,403	4,245,433	68.0%	2,513,199	168.9	
NORTH RIVER FCD	F	10/01/2008	Y	Before		8,788,264						
NORTH RIVER FCD	F	10/01/2007	N	None	EAN	8,070,389	11,769,000	3,698,611	68.6%	2,419,000	152.9	
OAKLAND PARK	G	10/01/2010	Y	After	EAN	20,985,897	47,067,031	26,081,134	44.6%	5,610,517	464.9	
OAKLAND PARK	G	10/01/2010	Y	Before	EAN	20,985,897	45,877,168	24,891,271	45.7%	5,610,517	443.7	
OAKLAND PARK	G	10/01/2010	N	None	EAN	20,985,897	45,877,168	24,891,271	45.7%	5,610,517	443.7	
OAKLAND PARK	G	10/01/2009	Y	Before		21,132,669	41,536,162	20,403,493	50.9%	6,169,029	330.7	
OAKLAND PARK	G	10/01/2009	Y	After	EAN	21,132,669	44,782,493	23,649,824	47.2%	6,737,639	351.0	
OAKLAND PARK	G	10/01/2009	Y	Before		21,132,669	43,667,904	22,535,235	48.4%	6,737,639	334.5	
OAKLAND PARK	G	10/01/2009	Y	After	EAN	21,132,669	42,648,522	21,515,853	49.6%	6,169,029	348.8	
OAKLAND PARK	G	10/01/2008	Y	None	EAN	21,539,166	38,580,627	17,041,461	55.8%	7,208,807	236.4	
OAKLAND PARK	G	10/01/2007	Y	Before		21,820,705						
OAKLAND PARK	G	10/01/2007	Y	After	EAN	21,820,705	37,017,811	15,197,106	58.9%	7,386,916	205.7	
OAKLAND PARK	G	10/01/2007	Y	Before		21,820,705						
OAKLAND PARK	G	10/01/2007	Y	None	EAN	21,820,705	37,018,000	15,197,295	58.9%	7,387,000	205.7	
OAKLAND PARK	PF	10/01/2011	N	None	EAN	43,878,192	68,556,980	24,678,788	64.0%	5,086,610	485.2	
OAKLAND PARK	PF	10/01/2010	N	Before	EAN	42,518,243	66,386,628	23,868,385	64.0%	5,323,729	448.3	
OAKLAND PARK	PF	10/01/2010	N	After	EAN	43,665,928	66,386,628	22,720,700	65.8%	5,323,729	426.8	
OAKLAND PARK	PF	10/01/2009	N	After	EAN	45,395,013	64,951,338	19,556,325	69.9%	5,826,502	335.6	
OAKLAND PARK	PF	10/01/2009	N	Before		45,395,013	63,284,860	17,889,847	71.7%	5,826,502	307.0	
OAKLAND PARK	PF	10/01/2008	N	None	EAN	46,825,740	60,407,000	13,581,260	77.5%	6,006,000	226.1	
OAKLAND PARK	PF	10/01/2007	N	None	EAN	46,509,515	58,204,000	11,694,485	79.9%	6,095,000	191.9	
OCALA	G	10/01/2010	N	None	EAN	78,822,879	163,287,975	84,465,096	48.3%	28,187,278	299.7	
OCALA	G	10/01/2009	N	None	EAN	70,490,375	155,927,480	85,437,105	45.2%	29,513,234	289.5	
OCALA	G	10/01/2008	N	After	EAN	80,419,973	144,739,017	64,319,044	55.6%	31,347,437	205.2	
OCALA	G	10/01/2008	N	Before		81,285,853						
OCALA	G	10/01/2007	N	After	EAN	69,472,693	108,825,377	39,352,684	63.8%	30,588,569	128.7	
OCALA	G	10/01/2007	N	Before		69,472,693						
OCALA SUPP	F	10/01/2010	N	None	EAN	29,401,977	42,581,331	13,179,354	69.0%	6,872,487	191.8	
OCALA SUPP	F	10/01/2009	N	None	EAN	27,621,397	39,919,029	12,297,632	69.2%	7,166,031	171.6	



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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OCALA SUPP	F	10/01/2008	N	None	EAN	27,253,578	37,573,342	10,319,764	72.5%	7,134,279	144.7	
OCALA SUPP	F	10/01/2007	N	None	EAN	27,476,721	33,601,000	6,124,279	81.8%	6,100,000	100.4	
OCALA SUPP	P	10/01/2011	N	After	EAN	43,766,063	66,426,400	22,660,337	65.9%	8,489,320	266.9	
OCALA SUPP	P	10/01/2011	N	Before	EAN	43,766,063	66,369,683	22,603,620	65.9%	8,536,148	264.8	
OCALA SUPP	P	10/01/2010	Y	After	EAN	43,555,290	64,578,493	21,023,203	67.4%	8,191,982	256.6	
OCALA SUPP	P	10/01/2010	Y	Before	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA SUPP	P	10/01/2010	N	None	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA SUPP	P	10/01/2009	N	None	EAN	41,964,844	61,496,292	19,531,448	68.2%	8,024,058	243.4	
OCALA SUPP	P	10/01/2008	N	After	EAN	42,305,347	58,618,209	16,312,862	72.2%	8,198,176	199.0	
OCALA SUPP	P	10/01/2008	N	Before	EAN	42,791,576	58,618,209	15,826,633	73.0%	8,198,176	193.1	
OCALA SUPP	P	10/01/2007	N	After	EAN	41,826,716	55,387,701	13,560,985	75.5%	7,993,687	169.6	
OCALA SUPP	P	10/01/2007	N	Before		41,826,716						
OCEAN CITY-WRIGHT FCD	F	10/01/2011	N	None	EAN	4,750,992	14,764,216	10,013,224	32.2%	1,995,932	501.7	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	Before	EAN	4,650,376	13,446,150	8,795,774	34.6%	1,795,693	489.8	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	Y	Before	EAN	4,650,376	13,446,150	8,795,774	34.6%	1,795,693	489.8	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	After	EAN	4,650,376	13,647,287	8,996,911	34.1%	1,795,693	501.0	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	Y	After	EAN	4,650,376	14,196,878	9,546,502	32.8%	1,795,693	531.6	
OCEAN CITY-WRIGHT FCD	F	10/01/2009	N	None	EAN	4,216,929	12,973,095	8,756,166	32.5%	1,841,544	475.5	
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	Before		3,584,959						
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	After	EAN	4,301,951	11,235,156	6,933,205	38.3%	1,476,770	469.5	
OCEAN CITY-WRIGHT FCD	F	10/01/2007	N	None	EAN	4,164,383	8,902,000	4,737,617	46.8%	1,600,000	296.1	
OCOEE	G	10/01/2011	N	None	EAN	19,755,687	28,090,774	8,335,087	70.3%	8,018,775	103.9	
OCOEE	G	10/01/2010	N	None	EAN	19,062,157	26,093,270	7,031,113	73.1%	8,102,359	86.8	
OCOEE	G	10/01/2009	N	After	EAN	17,570,369	24,514,314	6,943,945	71.7%	8,506,240	81.6	
OCOEE	G	10/01/2009	N	Before		17,570,369	24,359,456	6,789,087	72.1%	8,506,240	79.8	
OCOEE	G	10/01/2008	N	Before		16,217,836						
OCOEE	G	10/01/2008	N	After	EAN	16,439,261	21,522,873	5,083,612	76.4%	7,904,794	64.3	
OCOEE	G	10/01/2007	N	None	EAN	15,159,555	19,313,744	4,154,189	78.5%	7,347,632	56.5	
OCOEE	PF	10/01/2011	N	None	EAN	25,829,391	40,695,572	14,866,181	63.5%	7,309,172	203.4	
OCOEE	PF	10/01/2010	N	None	EAN	25,175,785	37,519,104	12,343,319	67.1%	7,487,435	164.9	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OCOEE	PF	10/01/2009	N	None	EAN	23,472,952	33,176,793	9,703,841	70.8%	7,064,459	137.4	
OCOEE	PF	10/01/2008	N	Before		21,804,151						
OCOEE	PF	10/01/2008	N	After	EAN	22,278,541	29,872,480	7,593,939	74.6%	6,100,909	124.5	
OCOEE	PF	10/01/2007	N	None	FIL	20,029,329	21,803,659	1,774,330	91.9%	5,909,273	30.0	
OKALOOSA ISLAND FCD	F	10/01/2011	N	None	EAN	4,108,396	11,985,697	7,877,301	34.3%	1,012,090	778.3	
OKALOOSA ISLAND FCD	F	10/01/2010	Y	After	EAN	3,592,929	11,641,640	8,048,711	30.9%	1,072,093	750.7	
OKALOOSA ISLAND FCD	F	10/01/2010	Y	Before	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2010	N	Before	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2010	N	After	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2009	N	None	EAN	2,944,135	9,992,246	7,048,111	29.5%	1,202,184	586.3	
OKALOOSA ISLAND FCD	F	10/01/2008	N	Before		2,695,548						
OKALOOSA ISLAND FCD	F	10/01/2008	N	After	EAN	2,790,791	6,711,910	3,921,119	41.6%	871,576	449.9	
OKALOOSA ISLAND FCD	F	10/01/2007	N	None				3,145,000				
OKEECHOBEE	F	10/01/2011	N	None	AGG	2,428,618	2,318,524	-110,094	104.7%	457,776	-24.0	
OKEECHOBEE	F	10/01/2010	N	None	AGG	2,417,688	2,215,619	-202,069	109.1%	461,752	-43.8	
OKEECHOBEE	F	10/01/2009	N	None	AGG	2,330,746	2,104,641	-226,105	110.7%	459,952	-49.2	
OKEECHOBEE	F	10/01/2008	N	None	AGG	2,255,117	1,898,670	-356,447	118.8%	482,595	-73.9	
OKEECHOBEE	F	10/01/2007	N	After	AGG	2,123,157	1,705,380	-417,777	124.5%	427,901	-97.6	
OKEECHOBEE	F	10/01/2007	N	Before		2,123,157						
OKEECHOBEE	G	10/01/2011	N	None	AGG	7,247,383	8,630,615	1,383,232	84.0%	3,098,116	44.6	
OKEECHOBEE	G	10/01/2010	N	None	AGG	6,964,794	8,229,125	1,264,331	84.6%	3,266,478	38.7	
OKEECHOBEE	G	10/01/2009	N	None	AGG	6,431,001	7,882,255	1,451,254	81.6%	3,279,829	44.2	
OKEECHOBEE	G	10/01/2008	N	None	AGG	5,998,631	7,128,391	1,129,760	84.2%	3,045,549	37.1	
OKEECHOBEE	P	10/01/2011	N	None	AGG	5,712,560	5,886,480	173,920	97.0%	936,580	18.6	
OKEECHOBEE	P	10/01/2010	N	None	AGG	5,666,207	5,659,633	-6,574	100.1%	965,252	-0.7	
OKEECHOBEE	P	10/01/2009	N	None	AGG	5,424,146	5,201,828	-222,318	104.3%	1,001,123	-22.2	
OKEECHOBEE	P	10/01/2008	N	None	AGG	5,253,380	4,966,790	-286,590	105.8%	952,489	-30.1	
OKEECHOBEE	P	10/01/2007	N	Before		4,973,343						
OKEECHOBEE	P	10/01/2007	N	After	AGG	4,973,343	4,722,755	-250,588	105.3%	930,713	-26.9	
OLDSMAR	F	10/01/2011	N	Before	AGG	1,987,344	2,281,958	294,614	87.1%	807,256	36.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OLDSMAR	F	10/01/2011	N	After	AGG	1,987,344	2,281,958	294,614	87.1%	807,256	36.5	
OLDSMAR	F	10/01/2010	N	None	AGG	1,706,045	1,870,125	164,080	91.2%	788,819	20.8	
OLDSMAR	F	10/01/2009	N	None	AGG	1,252,175	1,488,105	235,930	84.1%	745,810	31.6	
OLDSMAR	F	10/01/2007	N	None	AGG	882,721	883,000	279	100.0%	641,000	0.0	
ORANGE COUNTY LIBRARY	G	01/01/2012	N	None	FIL	32,747,770	37,762,378	5,014,608	86.7%	5,634,242	89.0	
ORANGE COUNTY LIBRARY	G	01/01/2011	N	None	FIL	33,695,627				6,104,311		
ORANGE COUNTY LIBRARY	G	01/01/2010	N	None	FIL	29,887,954	33,275,233	3,387,279	89.8%			
ORANGE COUNTY LIBRARY	G	01/01/2009	N	None	FIL	23,147,672		4,718,769				
ORANGE COUNTY LIBRARY	G	01/01/2008	N	None	FIL	31,448,331						
ORANGE PARK	F	10/01/2011	N	None	EAN	4,167,688	5,444,303	1,276,615	76.6%	990,514	128.9	
ORANGE PARK	F	10/01/2010	N	After	EAN	4,200,095	5,098,317	898,222	82.4%	908,479	98.9	
ORANGE PARK	F	10/01/2010	N	Before	EAN	4,200,095	5,007,101	807,006	83.9%	908,479	88.8	
ORANGE PARK	F	10/01/2009	Y	None	EAN	4,112,041	4,927,614	815,573	83.4%	874,550	93.3	
ORANGE PARK	F	10/01/2009	N	None	EAN	4,112,041	5,133,966	1,021,925	80.1%	937,673	109.0	
ORANGE PARK	F	10/01/2008	N	Before		4,192,400						
ORANGE PARK	F	10/01/2008	N	After	EAN	4,075,860	4,731,682	655,822	86.1%	928,123	70.7	
ORANGE PARK	F	10/01/2007	N	None	EAN	4,081,683	4,422,000	340,317	92.3%	853,000	39.9	
ORANGE PARK	G	10/01/2011	Y	None	EAN	4,050,451	7,532,705	3,482,254	53.8%	2,482,532	140.3	
ORANGE PARK	G	10/01/2010	N	None	EAN	3,313,330	6,758,524	3,445,194	49.0%	2,338,150	147.3	
ORANGE PARK	G	10/01/2009	N	After	EAN	3,941,366	7,334,464	3,393,098	53.7%	2,365,164	143.5	
ORANGE PARK	G	10/01/2009	N	Before		3,941,366						
ORANGE PARK	G	10/01/2008	N	None	EAN	4,675,206	7,353,000	2,677,794	63.6%	2,411,000	111.1	
ORANGE PARK	G	10/01/2007	N	None	EAN	4,183,201						
ORANGE PARK	P	10/01/2011	N	None	EAN	10,360,083	14,220,681	3,860,598	72.9%	1,136,628	339.7	
ORANGE PARK	P	10/01/2010	N	Before		10,609,989	13,256,887	2,646,898	80.0%	1,049,413	252.2	
ORANGE PARK	P	10/01/2010	N	After	EAN	10,609,989	13,562,064	2,952,075	78.2%	1,049,413	281.3	
ORANGE PARK	P	10/01/2009	N	None	EAN	10,538,815	13,034,078	2,495,263	80.9%	1,203,849	207.3	
ORANGE PARK	P	10/01/2008	N	Before		10,999,147						
ORANGE PARK	P	10/01/2008	N	After	EAN	10,447,320	12,386,367	1,939,047	84.3%	1,099,212	176.4	
ORANGE PARK	P	10/01/2007	N	None	EAN	10,554,796	11,690,000	1,135,204	90.3%	1,136,000	99.9	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORLANDO	F	10/01/2011	N	None	EAN	271,231,051	335,865,312	64,634,261	80.8%	39,952,911	161.8	
ORLANDO	F	10/01/2010	N	After	EAN	261,617,820	318,649,342	57,031,522	82.1%	36,668,848	155.5	
ORLANDO	F	10/01/2010	N	Before	EAN	261,617,820	313,699,098	52,081,278	83.4%	36,668,848	142.0	
ORLANDO	F	10/01/2009	N	None	EAN	249,467,797	293,218,480	43,750,683	85.1%	35,659,515	122.7	
ORLANDO	F	10/01/2008	N	None	EAN	244,157,395	264,816,328	20,658,933	92.2%	34,178,875	60.4	
ORLANDO	F	10/01/2007	N	After	EAN	236,147,325	246,067,593	9,920,268	96.0%	31,280,249	31.7	
ORLANDO	F	10/01/2007	N	Before		236,147,325						
ORLANDO	G	09/30/2011	N	None	AGG	168,612,802	220,720,000	52,107,198	76.4%	12,723,853	409.5	
ORLANDO	G	09/30/2010	N	None	AGG	173,699,838	219,820,000	46,120,162	79.0%	13,606,449	339.0	
ORLANDO	G	09/30/2009	N	None	AGG	172,348,998	209,540,000	37,191,002	82.3%	16,600,000	224.0	
ORLANDO	G	09/30/2008	N	None	AGG	176,361,314	200,850,000	24,488,686	87.8%	18,360,000	133.4	
ORLANDO	P	10/01/2011	N	None	EAN	389,390,402	467,003,754	77,613,352	83.4%	47,592,968	163.1	
ORLANDO	P	10/01/2010	N	After	EAN	388,956,802	443,696,404	54,739,602	87.7%	48,422,779	113.0	
ORLANDO	P	10/01/2010	N	Before	EAN	347,158,871	434,843,538	87,684,667	79.8%	48,422,779	181.1	
ORLANDO	P	10/01/2009	N	None	EAN	349,933,712	406,398,791	56,465,079	86.1%	47,344,306	119.3	
ORLANDO	P	10/01/2008	N	None	EAN	350,373,126	381,002,165	30,629,039	92.0%	46,067,545	66.5	
ORLANDO	P	10/01/2007	N	None	EAN	342,115,857	354,666,691	12,550,834	96.5%	44,813,194	28.0	
ORLANDO AVIATION	G	10/01/2011	Y	Before	AGG	82,202,463	105,884,455	23,681,992	77.6%	11,912,824	198.8	
ORLANDO AVIATION	G	10/01/2011	Y	After	AGG	82,202,463	108,600,352	26,397,889	75.7%	11,912,824	221.6	
ORLANDO AVIATION	G	10/01/2010	N	None	AGG	78,994,261	100,507,993	21,513,732	78.6%	12,371,397	173.9	
ORLANDO AVIATION	G	10/01/2009	N	None	AGG	73,796,089	96,263,063	22,466,974	76.7%	12,761,025	176.1	
ORLANDO AVIATION	G	10/01/2008	N	None	AGG	69,166,318	93,103,397	23,937,079	74.3%	15,204,545	157.4	
ORLANDO AVIATION	G	10/01/2007	Y	After	AGG	63,464,807	85,766,727	22,301,920	74.0%	15,018,218	148.5	
ORLANDO AVIATION	G	10/01/2007	Y	Before		58,165,065						
ORLANDO AVIATION	G	10/01/2007	N	None	FIL	58,165,065	82,356,000	24,190,935	70.6%	15,018,000	161.1	
ORLANDO UTILITY	G	10/01/2010	N	Before	AGG	251,496,569	316,220,977	64,724,408	79.5%	28,062,542	230.6	
ORLANDO UTILITY	G	10/01/2010	N	After	AGG	251,496,569	339,186,958	87,690,389	74.1%	69,967,434	125.3	
ORLANDO UTILITY	G	10/01/2009	Y	Before	AGG	241,001,979	304,391,159	63,389,180	79.2%	28,963,856	218.9	
ORLANDO UTILITY	G	10/01/2009	Y	After	AGG	241,001,979	306,798,448	65,796,469	78.6%	28,963,856	227.2	
ORLANDO UTILITY	G	10/01/2009	N	Before	AGG	241,001,979	304,391,159	63,389,180	79.2%			

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORLANDO UTILITY	G	10/01/2009	N	After	AGG	254,352,846	297,139,500	42,786,654	85.6%	30,479,169	140.4	
ORLANDO UTILITY	G	10/01/2008	N	None	AGG	270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2008	Y	Before		270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2008	Y	After	AGG	270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2007	N	None	AGG	268,893,745	285,786,436	16,892,691	94.1%	30,981,376	54.5	
ORMOND BEACH	F	10/01/2011	Y	None	EAN	16,807,654	28,998,136	12,190,482	58.0%	2,589,753	470.7	
ORMOND BEACH	F	10/01/2010	Y	After	EAN	17,237,944	27,985,959	10,748,015	61.6%	2,754,532	390.2	
ORMOND BEACH	F	10/01/2010	Y	Before	EAN	17,237,944	26,318,112	9,080,168	65.5%	2,754,532	329.6	
ORMOND BEACH	F	10/01/2010	N	After	EAN	17,237,944	27,150,024	9,912,080	63.5%	2,754,532	359.8	
ORMOND BEACH	F	10/01/2010	N	Before	EAN	17,237,944	26,318,112	9,080,168	65.5%	2,754,532	329.6	
ORMOND BEACH	F	10/01/2009	Y	None	EAN	17,312,349	24,745,284	7,432,935	70.0%	3,109,600	239.0	
ORMOND BEACH	F	10/01/2008	N	After	EAN	16,927,005	23,800,079	6,873,074	71.1%	3,209,378	214.2	
ORMOND BEACH	F	10/01/2008	N	Before	EAN	17,237,146	23,800,079	6,562,933	72.4%	3,209,378	204.5	
ORMOND BEACH	F	10/01/2007	N	None	EAN/	16,485,219	21,749,000	5,264,000	75.8%	3,168,000	166.2	
ORMOND BEACH	G	10/01/2011	N	None	EAN	29,342,626	44,475,025	15,132,399	66.0%	7,737,575	195.6	
ORMOND BEACH	G	10/01/2010	N	None	EAN	30,539,925	41,940,669	11,400,744	72.8%	7,716,941	147.7	
ORMOND BEACH	G	10/01/2009	Y	Before		31,413,821						
ORMOND BEACH	G	10/01/2009	Y	After	EAN	31,413,821	41,013,954	9,600,133	76.6%	7,821,900	122.7	
ORMOND BEACH	G	10/01/2008	N	After	EAN	32,013,955	39,152,177	7,138,222	81.8%	7,956,778	89.7	
ORMOND BEACH	G	10/01/2008	N	Before		32,513,286						
ORMOND BEACH	G	10/01/2007	N	None	EAN			4,966		9,454	52.5	
ORMOND BEACH	P	10/01/2011	Y	None	EAN	20,236,070	32,575,551	12,339,481	62.1%	2,625,644	470.0	
ORMOND BEACH	P	10/01/2010	Y	After	EAN	21,370,058	31,199,412	9,829,354	68.5%	2,682,154	366.5	
ORMOND BEACH	P	10/01/2010	Y	Before	EAN	21,370,058	29,182,836	7,812,778	73.2%	2,682,154	291.3	
ORMOND BEACH	P	10/01/2009	N	None	EAN	21,668,325	27,060,230	5,391,905	80.1%	2,895,940	186.2	
ORMOND BEACH	P	10/01/2008	N	After	EAN	21,849,538	26,281,237	4,431,699	83.1%	2,751,379	161.1	
ORMOND BEACH	P	10/01/2008	N	Before	EAN	22,164,746	26,281,238	4,116,492	84.3%	2,751,379	149.6	
ORMOND BEACH	P	10/01/2007	N	None	EAN	22,492,349	25,553,450	3,061,101	88.0%	2,893,763	105.8	
OVIEDO	F	10/01/2011	N	None	FIL	4,864,367	8,615,413	3,751,046	56.5%	2,831,066	132.5	
OVIEDO	F	10/01/2010	N	Before	FIL	4,192,656	7,690,034	3,497,378	54.5%	2,859,247	122.3	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OVIEDO	F	10/01/2010	N	After	FIL	4,192,656	7,875,280	3,682,624	53.2%	2,859,247	128.8	
OVIEDO	F	10/01/2008	N	None	FIL	2,328,489	4,992,628	2,664,139	46.6%	2,566,256	103.8	
OVIEDO	P	10/01/2011	N	None	EAN	11,248,544	15,530,982	4,282,438	72.4%	3,199,428	133.9	
OVIEDO	P	10/01/2010	N	After	EAN	10,941,988	14,396,176	3,454,188	76.0%	3,183,628	108.5	
OVIEDO	P	10/01/2010	N	Before	EAN	10,941,988	14,156,746	3,214,758	77.3%	3,183,628	101.0	
OVIEDO	P	10/01/2009	N	None	EAN	10,482,431	13,135,587	2,653,156	79.8%	3,332,616	79.6	
OVIEDO	P	10/01/2008	N	Before		9,565,160						
OVIEDO	P	10/01/2008	N	After	EAN	9,722,202	11,002,906	1,280,704	88.4%	2,918,455	43.9	
OVIEDO	P	10/01/2007	N	None	EAN	8,657,136	10,551,000	1,893,864	82.1%	3,040,000	62.3	
PALATKA	F	10/01/2011	Y	Before	EAN	5,739,298	7,895,935	2,156,637	72.7%	712,887	302.5	
PALATKA	F	10/01/2011	Y	After	EAN	5,739,298	7,819,572	2,080,274	73.4%	712,887	291.8	
PALATKA	F	10/01/2010	N	None	EAN	6,018,345	7,376,428	1,358,083	81.6%	793,869	171.1	
PALATKA	F	10/01/2009	Y	After	EAN	6,130,348	7,412,285	1,281,937	82.7%	834,114	153.7	
PALATKA	F	10/01/2009	Y	Before		6,130,348						
PALATKA	F	10/01/2008	N	After	EAN	6,269,215	7,234,649	965,434	86.7%	717,681	134.5	
PALATKA	F	10/01/2008	N	Before		6,148,784						
PALATKA	F	10/01/2007	N	None	EAN	6,705,692						
PALATKA	G	10/01/2011	Y	After	EAN	14,741,342	20,124,441	5,383,099	73.3%	2,851,169	188.8	
PALATKA	G	10/01/2011	Y	Before	EAN	14,741,342	20,267,059	5,525,717	72.7%	2,851,169	193.8	
PALATKA	G	10/01/2010	Y	None	EAN	15,716,929	19,809,599	4,092,670	79.3%	2,857,674	143.2	
PALATKA	G	10/01/2009	Y	Before		16,053,180						
PALATKA	G	10/01/2009	Y	After	EAN	16,053,180	19,084,456	3,031,276	84.1%	3,492,677	86.8	
PALATKA	G	10/01/2008	N	After	FIL	16,023,927	16,623,843	599,916	96.4%	3,511,636	17.1	
PALATKA	G	10/01/2008	N	Before		15,824,173						
PALATKA	G	10/01/2007	N	None	FIL	16,193,014	16,116,000	-77,014	100.5%	3,594,000	-2.1	
PALATKA	P	10/01/2011	Y	Before	EAN	8,094,279	9,099,209	1,004,930	89.0%	1,451,154	69.3	
PALATKA	P	10/01/2011	Y	After	EAN	8,094,279	9,178,192	1,083,913	88.2%	1,451,154	74.7	
PALATKA	P	10/01/2010	N	After	EAN	8,369,727	9,401,439	1,031,712	89.0%	1,630,294	63.3	
PALATKA	P	10/01/2010	N	Before	EAN	8,369,727	9,462,909	1,093,182	88.4%	1,630,294	67.1	
PALATKA	P	10/01/2009	Y	After	EAN	8,239,821	9,125,921	886,100	90.3%	1,749,912	50.6	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALATKA	P	10/01/2009	Y	Before		8,239,821						
PALATKA	P	10/01/2008	N	Before		8,203,287						
PALATKA	P	10/01/2008	N	After	FIL	8,173,069	8,072,850	-100,219	101.2%	1,707,803	-5.9	
PALATKA	P	10/01/2007	N	None	FIL	7,847,297	7,921,000	73,703	99.1%	1,629,000	4.5	
PALM BAY	G	10/01/2011	N	After	AGG	154,346	48,676	-105,670	317.1%	0	0.0	
PALM BAY	G	10/01/2011	N	Before	AGG	152,219	47,770	-104,449	318.6%	0	0.0	
PALM BAY	G	10/01/2010	N	After	AGG	155,095				0		
PALM BAY	G	10/01/2010	N	Before	AGG	146,849	146,849	0	100.0%	0	0.0	
PALM BAY	G	10/01/2009	N	None	AGG	154,117	154,117	0	100.0%	0	0.0	
PALM BAY	G	10/01/2008	N	None	AGG	165,366	165,366	0	100.0%	0	0.0	
PALM BAY	G	10/01/2007	N	None	AGG	173						
PALM BAY [PF]	F	10/01/2011	N	Before	EAN	53,586,464	66,383,155	12,796,691	80.7%	5,265,268	243.0	
PALM BAY [PF]	F	10/01/2011	N	After	EAN	53,586,464	70,238,356	16,651,892	76.3%	5,265,268	316.3	
PALM BAY [PF]	F	10/01/2010	N	Before	EAN	48,241,846	61,127,449	12,885,603	78.9%	5,430,244	237.3	
PALM BAY [PF]	F	10/01/2010	N	After	EAN	50,666,528	61,127,449	10,460,921	82.9%	5,430,244	192.6	
PALM BAY [PF]	F	10/01/2009	N	None	EAN	47,447,662	58,116,981	10,669,319	81.6%	6,115,468	174.5	
PALM BAY [PF]	F	10/01/2008	N	After	EAN	45,394,772	52,511,748	7,116,976	86.4%	6,989,172	101.8	
PALM BAY [PF]	F	10/01/2008	N	Before		45,394,772						
PALM BAY [PF]	F	10/01/2007	N	None	EAN	42,668,406	46,877,638	4,209,232	91.0%	6,724,089	62.6	
PALM BAY [PF]	P	10/01/2011	N	After	EAN	69,976,807	84,235,201	14,258,394	83.1%	7,609,528	187.4	
PALM BAY [PF]	P	10/01/2011	N	Before	EAN	69,976,807	79,151,752	9,174,945	88.4%	7,609,528	120.6	
PALM BAY [PF]	P	10/01/2010	N	After	EAN	66,832,306	74,400,064	7,567,758	89.8%	7,234,317	104.6	
PALM BAY [PF]	P	10/01/2010	N	Before	EAN	63,081,111	74,400,064	11,318,953	84.8%	7,234,317	156.5	
PALM BAY [PF]	P	10/01/2009	N	None	EAN	62,533,180	71,686,213	9,153,033	87.2%	7,995,004	114.5	
PALM BAY [PF]	P	10/01/2008	N	Before		62,127,068						
PALM BAY [PF]	P	10/01/2008	N	After	EAN	62,127,068	65,558,391	3,431,323	94.8%	8,001,328	42.9	
PALM BAY [PF]	P	10/01/2007	N	None	EAN	60,151,633	59,838,838	-312,795	100.5%	7,777,519	-4.0	
PALM BEACH [G,P,F,LG]	F	09/30/2011	N	After	EAN	58,899,268	72,928,290	14,029,022	80.8%	5,142,125	272.8	
PALM BEACH [G,P,F,LG]	F	09/30/2010	N	None	EAN	59,218,895	81,598,000	22,379,105	72.6%	6,218,731	359.9	
PALM BEACH [G,P,F,LG]	F	09/30/2009	N	None	EAN	57,851,762	78,139,031	20,287,269	74.0%	6,397,554	317.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALM BEACH [G,P,F,LG]	F	09/30/2008	N	None	EAN	57,652,278	71,812,815	14,160,537	80.3%	5,822,885	243.2	
PALM BEACH [G,P,F,LG]	G	09/30/2011	N	After	EAN	70,879,426	78,444,299	7,564,873	90.4%	10,721,241	70.6	
PALM BEACH [G,P,F,LG]	G	09/30/2010	N	None	EAN	70,345,576	88,426,009	18,080,433	79.6%	11,256,751	160.6	
PALM BEACH [G,P,F,LG]	G	09/30/2009	N	None	EAN	68,889,663	85,047,395	16,157,732	81.0%	12,893,270	125.3	
PALM BEACH [G,P,F,LG]	G	09/30/2008	N	None	EAN	70,071,392	79,402,376	9,330,984	88.2%	12,366,080	75.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2011	N	After	EAN	3,367,143	4,530,066	1,162,923	74.3%	204,927	567.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2010	N	None	EAN	3,463,217	4,720,968	1,257,751	73.4%	323,298	389.0	
PALM BEACH [G,P,F,LG]	LG	09/30/2009	N	None	EAN	3,480,673	4,611,036	1,130,363	75.5%	410,292	275.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2008	N	None	EAN	3,661,037	4,355,463	694,426	84.1%	321,053	216.3	
PALM BEACH [G,P,F,LG]	P	09/30/2011	N	After	EAN	63,554,283	72,420,773	8,866,490	87.8%	5,221,806	169.8	
PALM BEACH [G,P,F,LG]	P	09/30/2010	N	None	EAN	64,079,418	76,694,000	12,614,582	83.6%	6,043,273	208.7	
PALM BEACH [G,P,F,LG]	P	09/30/2009	N	None	EAN	63,000,012	74,256,940	11,256,928	84.8%	6,186,737	182.0	
PALM BEACH [G,P,F,LG]	P	09/30/2008	N	None	EAN	61,667,825	68,524,768	6,856,943	90.0%	5,309,135	129.2	
PALM BEACH GARDENS	F	09/30/2011	N	None	PUC	35,151,897	57,097,669	21,945,772	61.6%	11,370,672	193.0	
PALM BEACH GARDENS	F	09/30/2010	N	None	PUC	31,110,381	49,208,059	18,097,678	63.2%	10,071,617	179.7	
PALM BEACH GARDENS	F	09/30/2009	N	None	PUC	26,484,000	44,357,000	17,873,000	59.7%	9,994,000	178.8	
PALM BEACH GARDENS	F	09/30/2008	N	None	PUC	22,307,000	39,302,000	16,995,000	56.8%	9,853,000	172.5	
PALM BEACH GARDENS	G	10/01/2011	N	None	AGG	2,081,483	3,143,437	1,061,954	66.2%	122,051	870.1	
PALM BEACH GARDENS	G	10/01/2009	N	None	AGG	2,501,664	3,188,958	687,294	78.4%	157,437	436.6	
PALM BEACH GARDENS	G	10/01/2008	N	After	EAN	2,823,246	3,304,981	481,735	85.4%	149,940	321.3	
PALM BEACH GARDENS	G	10/01/2008	N	Before		2,630,902						
PALM BEACH GARDENS	G	10/01/2007	N	None	EAN	2,761,142	3,242,000	480,858	85.2%	131,000	367.1	
PALM BEACH GARDENS	P	10/01/2011	N	Before	EAN	45,709,740	74,682,401	28,972,661	61.2%	6,971,212	415.6	
PALM BEACH GARDENS	P	10/01/2011	N	After	EAN	45,709,740	75,529,455	29,819,715	60.5%	6,971,212	427.8	
PALM BEACH GARDENS	P	10/01/2010	N	None	EAN	41,948,009	71,341,740	29,393,731	58.8%	8,499,722	345.8	
PALM BEACH GARDENS	P	10/01/2009	N	None	EAN	36,834,622	65,550,027	28,715,405	56.2%	9,290,829	309.1	
PALM BEACH GARDENS	P	10/01/2008	N	None	EAN	32,261,274	60,450,441	28,189,167	53.4%	9,842,874	286.4	
PALM BEACH GARDENS	P	10/01/2007	N	None	EAN	27,799,386	52,230,511	24,431,125	53.2%	8,915,563	274.0	
PALM COAST (VOL)	F	10/01/2011	N	None	EAN	2,196,474	1,841,699	-354,775	119.3%	0	0.0	
PALM COAST (VOL)	F	10/01/2010	N	Before	EAN	1,819,246	1,656,470	-162,776	109.8%	0	0.0	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALM COAST (VOL)	F	10/01/2010	N	After	EAN	1,819,246	1,665,794	-153,452	109.2%	0	0.0	
PALM COAST (VOL)	F	10/01/2009	N	None	EAN	1,503,874	1,352,993	-150,881	111.2%	0	0.0	
PALM COAST (VOL)	F	10/01/2008	N	Before		933,907						
PALM COAST (VOL)	F	10/01/2008	N	After	EAN	968,776	848,589	-120,187	114.2%	0	0.0	
PALM COAST (VOL)	F	10/01/2007	N	None	EAN	558,348	529,961	-28,387	105.4%	0	0.0	
PALM HARBOR FCD	F	10/01/2011	N	Before	EAN	7,038,931	13,080,259	6,041,328	53.8%	2,088,100	289.3	
PALM HARBOR FCD	F	10/01/2011	N	After	EAN	7,038,931	11,269,682	4,230,751	62.5%	2,088,100	202.6	
PALM HARBOR FCD	F	10/01/2010	N	Before	EAN	6,070,536	10,902,187	4,831,651	55.7%	2,016,825	239.6	
PALM HARBOR FCD	F	10/01/2010	Y	After	EAN	6,070,536	12,150,409	6,079,873	50.0%	2,016,825	301.5	
PALM HARBOR FCD	F	10/01/2010	N	After	EAN	6,070,536	11,166,375	5,095,839	54.4%	2,016,825	252.7	
PALM HARBOR FCD	F	10/01/2010	Y	Before	EAN	6,070,536	10,902,187	4,831,651	55.7%	2,016,825	239.6	
PALM HARBOR FCD	F	10/01/2009	N	None	EAN	5,157,457	9,741,704	4,584,247	52.9%	1,921,749	238.5	
PALM HARBOR FCD	F	10/01/2008	N	After	EAN	4,340,454	7,479,830	3,139,376	58.0%	1,674,662	187.5	
PALM HARBOR FCD	F	10/01/2008	N	Before		618,935						
PALM HARBOR FCD	F	10/01/2007	N	None	EAN	3,961,170	7,211,000	3,249,830	54.9%	1,665,000	195.2	
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	N	None	EAN	54,522,208	83,602,521	29,080,313	65.2%	25,497,963	114.0	
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	N	None	EAN	51,323,623	76,463,660	25,140,037	67.1%	25,386,904	99.0	
PALM TRAN, INC. (ATU-1577)	G	01/01/2009	N	After	EAN	44,799,056	68,301,400	23,502,344	65.6%	24,611,065	95.5	
PALM TRAN, INC. (ATU-1577)	G	01/01/2008	N	None	EAN	47,083,495	56,979,616	9,896,121	82.6%	21,454,569	46.1	
PALMETTO	G	10/01/2011	N	None	EAN	9,060,625	13,866,925	4,806,300	65.3%	2,629,733	182.8	
PALMETTO	G	10/01/2010	N	Before	EAN	9,429,366	13,697,566	4,268,200	68.8%	3,062,945	139.3	
PALMETTO	G	10/01/2010	N	After	EAN	9,035,902	13,474,119	4,438,217	67.1%	3,062,945	144.9	
PALMETTO	G	10/01/2009	N	None	EAN	8,730,041	13,242,553	4,512,512	65.9%	3,194,420	141.3	
PALMETTO	G	10/01/2008	N	After	EAN	8,518,496	12,697,837	4,179,341	67.1%	3,857,700	108.3	
PALMETTO	G	10/01/2008	N	Before	EAN	7,794,762	12,353,329	4,558,567	63.1%	3,857,700	118.2	
PALMETTO	G	10/01/2007	N	Before		8,107,177	9,487,447	1,380,270	85.5%	3,657,867	37.7	
PALMETTO	G	10/01/2007	N	After	EAN	8,107,177	11,176,288	3,069,111	72.5%	3,707,079	82.8	
PALMETTO	P	10/01/2011	Y	After	EAN	8,541,139	10,377,764	1,836,625	82.3%	1,505,965	122.0	
PALMETTO	P	10/01/2011	Y	Before	EAN	8,541,139	10,273,878	1,732,739	83.1%	1,505,965	115.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALMETTO	P	10/01/2010	N	Before	EAN	8,814,630	10,138,729	1,324,099	86.9%	1,651,607	80.2	
PALMETTO	P	10/01/2010	N	After	EAN	8,453,641	10,237,834	1,784,193	82.6%	1,651,607	108.0	
PALMETTO	P	10/01/2009	N	None	EAN	8,159,830	9,569,617	1,409,787	85.3%	1,740,014	81.0	
PALMETTO	P	10/01/2008	N	After	EAN	7,979,244	9,059,310	1,080,066	88.1%	1,880,450	57.4	
PALMETTO	P	10/01/2008	N	Before	EAN	7,313,163	8,825,614	1,512,451	82.9%	1,880,450	80.4	
PALMETTO	P	10/01/2007	N	None	EAN	7,982,635	7,969,000	-13,635	100.2%	1,778,000	-0.8	
PANAMA CITY	F	10/01/2011	N	None	EAN	27,142,917	41,263,883	14,120,966	65.8%	2,570,589	549.3	
PANAMA CITY	F	10/01/2010	N	Before	EAN	28,418,804	39,279,434	10,860,630	72.4%	2,948,845	368.3	
PANAMA CITY	F	10/01/2010	N	After	EAN	28,418,804	39,680,058	11,261,254	71.6%	2,948,845	381.9	
PANAMA CITY	F	10/01/2009	N	None	EAN	28,313,258	38,135,557	9,822,299	74.2%	2,971,924	330.5	
PANAMA CITY	F	10/01/2008	N	Before		28,554,474						
PANAMA CITY	F	10/01/2008	N	After	EAN	28,093,019	35,036,658	6,943,639	80.2%	3,224,638	215.3	
PANAMA CITY	F	10/01/2007	N	None	EAN	27,243,580	33,829,000	6,585,420	80.5%	3,134,000	210.1	
PANAMA CITY	P	10/01/2011	N	None	EAN	23,989,157	32,113,512	8,124,355	74.7%	3,624,265	224.2	
PANAMA CITY	P	10/01/2010	N	Before	EAN	24,798,383	31,873,994	7,075,611	77.8%	3,452,517	204.9	
PANAMA CITY	P	10/01/2010	N	After	EAN	24,798,383	32,195,834	7,397,451	77.0%	3,452,517	214.3	
PANAMA CITY	P	10/01/2009	N	None	EAN	24,831,186	31,025,056	6,193,870	80.0%	3,380,196	183.2	
PANAMA CITY	P	10/01/2008	Y	Before		26,089,910						
PANAMA CITY	P	10/01/2008	Y	After	EAN	24,954,034	30,139,501	5,185,467	82.8%	3,209,252	161.6	
PANAMA CITY	P	10/01/2007	N	None	EAN	25,648,235	28,172,000	2,523,765	91.0%	3,542,000	71.3	
PANAMA CITY (SUPP)	G	10/01/2011	N	After	AGG	1,701,792	2,199,155	497,363	77.4%	1,153,175	43.1	
PANAMA CITY (SUPP)	G	10/01/2011	N	Before	AGG	1,701,792	2,248,233	546,441	75.7%	1,153,175	47.4	
PANAMA CITY (SUPP)	G	10/01/2010	N	Before	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	
PANAMA CITY (SUPP)	G	10/01/2010	N	After	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	
PANAMA CITY (SUPP)	G	10/01/2009	N	Before		1,164,630						
PANAMA CITY (SUPP)	G	10/01/2009	N	After	AGG	1,164,630	1,989,646	825,016	58.5%	842,884	97.9	
PANAMA CITY (SUPP)	G	10/01/2008	N	None	AGG	897,654	897,654	0	100.0%	805,425	0.0	
PANAMA CITY (SUPP)	G	10/01/2007	N	None	AGG	812,996	813,000	4	100.0%	887,000	0.0	
PANAMA CITY BEACH	F	10/01/2011	N	None	FIL	8,498,360	9,771,551	1,273,191	87.0%	1,281,165	99.4	
PANAMA CITY BEACH	F	10/01/2010	N	None	FIL	7,721,149	9,203,641	1,482,492	83.9%	1,240,477	119.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PANAMA CITY BEACH	F	10/01/2009	N	None	FIL	6,857,541	8,418,942	1,561,401	81.5%	1,363,753	114.5	
PANAMA CITY BEACH	F	10/01/2008	N	None	FIL	6,115,855	7,796,594	1,680,739	78.4%	1,127,668	149.0	
PANAMA CITY BEACH	F	10/01/2007	N	None	FIL	5,251,015	5,685,134	434,119	92.4%	1,030,342	42.1	
PANAMA CITY BEACH	G	10/01/2011	N	None	FIL	19,984,610	20,405,275	420,665	97.9%	5,997,163	7.0	
PANAMA CITY BEACH	G	10/01/2010	N	None	FIL	18,563,337	19,291,854	728,517	96.2%	5,426,181	13.4	
PANAMA CITY BEACH	G	10/01/2009	N	None	FIL	17,062,486	17,999,294	936,808	94.8%	5,280,301	17.7	
PANAMA CITY BEACH	G	10/01/2008	N	None	FIL	15,608,139	16,684,019	1,075,880	93.6%	5,151,729	20.9	
PANAMA CITY BEACH	G	10/01/2007	N	None	FIL	14,272,852	15,374,244	1,101,392	92.8%	4,930,635	22.3	
PANAMA CITY BEACH	P	10/01/2011	N	None	FIL	11,947,586	12,407,204	459,618	96.3%	2,359,251	19.5	
PANAMA CITY BEACH	P	10/01/2010	N	None	FIL	11,295,455	11,974,132	678,677	94.3%	2,265,566	30.0	
PANAMA CITY BEACH	P	10/01/2009	N	None	FIL	10,495,106	11,233,964	738,858	93.4%	2,351,824	31.4	
PANAMA CITY BEACH	P	10/01/2008	N	None	FIL	9,777,676	10,607,263	829,587	92.2%	2,276,535	36.4	
PANAMA CITY BEACH	P	10/01/2007	N	None	FIL	9,020,752	9,905,067	884,315	91.1%	2,031,298	43.5	
PARKLAND	P	10/01/2010	N	None	EAN	1,346,172	2,050,642	704,470	65.6%	85,816	820.9	
PARKLAND	P	10/01/2009	N	After	EAN	1,078,605	1,988,764	910,159	54.2%	78,522	1,159.1	
PARKLAND	P	10/01/2009	N	Before		1,078,605						
PARKLAND	P	10/01/2008	N	None	EAN	896,556	2,150,299	1,253,743	41.7%	78,508	1,597.0	
PARKLAND	P	10/01/2007	N	Before		673,533						
PARKLAND	P	10/01/2007	N	After	EAN	868,031	2,067,335	1,199,304	42.0%	77,766	1,542.2	
PASCO COUNTY	ERP	07/01/2011	N	Before	EAN	13,612,687	21,372,955	7,760,268	63.7%	173,775,663	4.5	
PASCO COUNTY	ERP	07/01/2011	N	After	EAN	13,612,687	23,520,520	9,907,833	57.9%	173,775,663	5.7	
PASCO COUNTY	ERP	07/01/2009	N	None	EAN	10,777,103	19,597,593	8,820,490	55.0%	171,655,074	5.1	
PEMBROKE PARK COMM SUPP	G	10/01/2011	N	None	AGG	808,880				25,956		
PEMBROKE PARK COMM SUPP	G	10/01/2010	N	None	AGG	873,807				51,912		
PEMBROKE PARK COMM SUPP	G	10/01/2009	N	None	AGG	726,421				51,912		
PEMBROKE PARK COMM SUPP	G	10/01/2008	N	None	AGG	700,000				51,912		
PEMBROKE PINES	G	10/01/2011	N	Before	AGG	118,449,736				2,734,327		
PEMBROKE PINES	G	10/01/2011	N	After	AGG	118,449,736				2,734,327		
PEMBROKE PINES	G	10/01/2010	N	After	AGG	127,665,129				3,537,545		

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PEMBROKE PINES	G	10/01/2010	N	Before	FIL	127,665,129				3,537,545		
PEMBROKE PINES	G	10/01/2009	N	Before	FIL	129,455,600				4,088,776		
PEMBROKE PINES	G	10/01/2009	N	After	FIL	129,455,600				4,088,776		
PEMBROKE PINES	G	10/01/2008	N	None	FIL	131,976,740	164,002,104	32,025,364	80.5%	22,493,706	142.4	
PEMBROKE PINES	G	10/01/2007	N	None	FIL/	123,702,275	139,548,000	15,846,000	88.6%	21,989,000	72.0	
PEMBROKE PINES	PF	10/01/2011	N	After	EAN	294,227,027	490,104,162	195,877,135	60.0%	26,857,833	729.3	
PEMBROKE PINES	PF	10/01/2011	N	Before	EAN	294,227,027	491,795,424	197,568,397	59.8%	26,857,833	735.6	
PEMBROKE PINES	PF	10/01/2010	N	None	EAN	280,775,729	467,205,127	186,429,398	60.1%	36,040,491	517.3	
PEMBROKE PINES	PF	10/01/2009	N	Before	FIL	261,948,320	454,324,526	192,376,206	57.7%			
PEMBROKE PINES	PF	10/01/2009	N	After	EAN	261,948,320	467,434,983	205,486,663	56.0%	27,528,175	746.5	
PEMBROKE PINES	PF	10/01/2008	N	None	FIL	246,182,224	412,142,825	165,960,601	59.7%	26,616,124	623.5	
PEMBROKE PINES	PF	10/01/2007	N	None	FIL	266,086,484	407,097,000	141,010,516	65.4%	26,611,000	529.9	
PENSACOLA	F	10/01/2010	Y	None	EAN	93,478,569	106,664,135	13,185,566	87.6%	5,009,434	263.2	
PENSACOLA	F	10/01/2009	N	None	EAN	91,291,974	104,574,868	13,282,894	87.3%	5,175,498	256.6	
PENSACOLA	F	10/01/2008	N	Before		88,834,707						
PENSACOLA	F	10/01/2008	N	After	EAN	88,834,707	107,803,326	18,968,619	82.4%	5,512,891	344.1	
PENSACOLA	F	10/01/2007	N	None	EAN	86,816,386	101,834,000	15,017,614	85.3%	5,041,000	297.9	
PENSACOLA	G	09/30/2010	N	Before	EAN	119,198,388	171,605,000	52,406,612	69.5%	11,280,207	464.6	
PENSACOLA	G	09/30/2010	N	After	EAN	119,198,388	171,605,000	52,406,612	69.5%	11,280,207	464.6	
PENSACOLA	G	09/30/2009	N	None	EAN	117,544,231	169,052,925	51,508,694	69.5%	12,090,613	426.0	
PENSACOLA	G	09/30/2008	N	After	EAN	115,679,795	166,311,677	50,631,882	69.6%	13,546,116	373.8	
PENSACOLA	G	09/30/2008	N	Before		115,679,795						
PENSACOLA	P	10/01/2009	N	Before		59,653,953						
PENSACOLA	P	10/01/2009	N	After	FIL	59,653,953	70,985,256	11,331,303	84.0%	7,093,224	159.7	
PERRY	F	10/01/2011	N	None	EAN	2,301,089	3,603,148	1,302,059	63.9%	388,415	335.2	
PERRY	F	10/01/2010	N	After	EAN	2,437,306	3,565,929	1,128,623	68.3%	430,683	262.1	
PERRY	F	10/01/2010	N	Before	EAN	2,437,306	3,521,673	1,084,367	69.2%	430,683	251.8	
PERRY	F	10/01/2009	N	None	EAN	2,451,488	3,385,358	933,870	72.4%	339,697	274.9	
PERRY	F	10/01/2008	N	After	AGG	2,577,010	3,340,105	763,095	77.2%	368,169	207.3	
PERRY	F	10/01/2008	N	Before	AGG	2,215,753	2,577,010		86.0%			

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PERRY	F	10/01/2007	N	None	AGG	2,572,062						
PERRY	P	10/01/2011	N	None	EAN	4,964,369	5,993,922	1,029,553	82.8%	838,276	122.8	
PERRY	P	10/01/2010	N	After	EAN	5,041,380	5,632,232	590,852	89.5%	856,840	69.0	
PERRY	P	10/01/2010	N	Before	EAN	5,041,380	5,581,031	539,651	90.3%	856,840	63.0	
PERRY	P	10/01/2009	N	None	EAN	4,936,832	5,156,102	219,270	95.7%	930,700	23.6	
PERRY	P	10/01/2008	N	Before	EAN	4,205,464	4,819,308	613,844	87.3%	871,589	70.4	
PERRY	P	10/01/2008	N	After	EAN	4,896,139	4,819,308	-76,831	101.6%	871,589	-8.8	
PERRY	P	10/01/2007	N	None	EAN	4,891,477	4,551,075	-340,402	107.5%	830,688	-41.0	
PINELLAS PARK	F	10/01/2011	N	None	EAN	37,790,537	53,596,153	15,805,616	70.5%	4,064,745	388.8	
PINELLAS PARK	F	10/01/2010	Y	After	EAN	38,000,504	54,602,574	16,602,070	69.6%	3,981,541	417.0	
PINELLAS PARK	F	10/01/2010	Y	Before	EAN	38,000,504	53,476,355	15,475,851	71.1%	3,981,541	388.7	
PINELLAS PARK	F	10/01/2009	Y	None	EAN	36,595,384	50,797,056	14,201,672	72.0%	3,884,377	365.6	
PINELLAS PARK	F	10/01/2009	N	None	EAN	36,595,384	50,798,089	14,202,705	72.0%	3,884,377	365.6	
PINELLAS PARK	F	10/01/2008	N	Before		37,716,307						
PINELLAS PARK	F	10/01/2008	Y	Before		37,519,243						
PINELLAS PARK	F	10/01/2008	Y	After	EAN	37,519,243	48,417,159	10,897,916	77.5%	5,096,050	213.9	
PINELLAS PARK	F	10/01/2008	N	After	EAN	38,108,406	48,417,159	10,308,753	78.7%	5,096,050	202.3	
PINELLAS PARK	F	10/01/2007	N	None	EAN	35,628,543	44,904,424	9,275,881	79.3%	5,002,722	185.4	
PINELLAS PARK	G	10/01/2010	N	Before	EAN	52,468,199	62,105,828	9,637,629	84.5%	13,652,792	70.6	
PINELLAS PARK	G	10/01/2010	N	After	EAN	52,468,199	62,125,407	9,657,208	84.5%	13,652,792	70.7	
PINELLAS PARK	G	10/01/2009	N	None	EAN	50,731,012	59,707,000	8,975,988	85.0%	14,046,033	63.9	
PINELLAS PARK	G	10/01/2008	N	None	EAN	48,493,145	55,492,991	6,999,846	87.4%	14,733,214	47.5	
PINELLAS PARK	G	10/01/2008	N	None	EAN	48,493,145	55,492,991	6,999,846	87.4%	14,733,214	47.5	
PINELLAS PARK	G	10/01/2007	N	After	EAN	45,022,460	51,308,000	6,285,540	87.7%	15,020,000	41.8	
PINELLAS PARK	G	10/01/2007	N	Before		45,022,460						
PINELLAS PARK	P	10/01/2011	N	None	EAN	39,041,361	46,841,818	7,800,457	83.3%	5,452,115	143.1	
PINELLAS PARK	P	10/01/2010	N	After	EAN	38,030,739	44,147,095	6,116,356	86.1%	5,546,161	110.3	
PINELLAS PARK	P	10/01/2010	N	Before	EAN	38,030,739	44,485,398	6,454,659	85.5%	5,546,161	116.4	
PINELLAS PARK	P	10/01/2009	N	After	EAN	36,255,082	43,311,201	7,056,119	83.7%	5,911,306	119.4	
PINELLAS PARK	P	10/01/2009	N	Before		36,255,082	43,234,346	6,979,264	83.9%	5,911,306	118.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PINELLAS PARK	P	10/01/2008	N	None	EAN	35,203,351	39,930,000	4,726,649	88.2%	5,950,000	79.4	
PINELLAS PARK	P	10/01/2007	N	None	EAN	32,364,700	36,179,000	3,814,300	89.5%	5,893,000	64.7	
PLANT CITY	PF	10/01/2011	N	Before	EAN	20,835,853	39,663,420	18,827,567	52.5%	5,450,247	345.4	
PLANT CITY	PF	10/01/2011	N	After	EAN	20,835,853	40,505,573	19,669,720	51.4%	5,450,247	360.9	
PLANT CITY	PF	10/01/2010	N	Before	EAN	20,399,837	37,735,319	17,335,482	54.1%	5,812,481	298.2	
PLANT CITY	PF	10/01/2010	N	After	EAN	20,399,837	38,300,142	17,900,305	53.3%	5,812,481	308.0	
PLANT CITY	PF	10/01/2009	N	None	EAN	19,301,111	34,865,191	15,564,080	55.4%	5,580,144	278.9	
PLANT CITY	PF	10/01/2008	N	Before		18,838,777						
PLANT CITY	PF	10/01/2008	N	After	EAN	18,680,364	30,949,021	12,268,657	60.4%	4,813,323	254.9	
PLANT CITY	PF	10/01/2007	N	None	EAN	18,474,313	28,998,000	10,523,687	63.7%	4,798,000	219.3	
PLANTATION	G	10/01/2011	N	Before	EAN	105,533,538	134,163,254	28,629,716	78.7%	23,999,990	119.3	
PLANTATION	G	10/01/2011	N	After	EAN	105,533,538	136,679,112	31,145,574	77.2%	23,999,990	129.8	
PLANTATION	G	10/01/2010	N	After	EAN	102,385,150	127,358,337	24,973,187	80.4%	25,764,026	96.9	
PLANTATION	G	10/01/2010	N	Before	EAN	102,385,150	128,380,909	25,995,759	79.8%	25,764,026	100.9	
PLANTATION	G	10/01/2009	N	None	EAN	97,541,924	121,834,605	24,292,681	80.1%	25,919,456	93.7	
PLANTATION	G	10/01/2008	N	None	EAN	92,678,027	112,614,795	19,936,768	82.3%	25,254,829	78.9	
PLANTATION	G	10/01/2007	N	None	EAN	87,900,141	103,725,000	15,824,859	84.7%	23,866,000	66.3	
PLANTATION	P	10/01/2011	N	After	EAN	85,114,083	132,352,517	47,238,434	64.3%	11,022,576	428.6	
PLANTATION	P	10/01/2011	N	Before	EAN	85,114,083	130,799,244	45,685,161	65.1%	11,022,576	414.5	
PLANTATION	P	10/01/2010	N	After	EAN	82,227,810	123,783,483	41,555,673	66.4%	11,208,624	370.7	
PLANTATION	P	10/01/2010	N	Before	EAN	82,227,810	121,555,629	39,327,819	67.6%	11,263,124	349.2	
PLANTATION	P	10/01/2009	N	After	EAN	79,569,049	116,198,863	36,629,814	68.5%	11,861,026	308.8	
PLANTATION	P	10/01/2009	N	Before		79,569,049	114,335,944	34,766,895	69.6%	11,242,679	309.2	
PLANTATION	P	10/01/2008	N	Before		77,850,797	100,110,835	22,260,038	77.8%	11,019,957	202.0	
PLANTATION	P	10/01/2008	N	After	EAN	78,019,469	108,088,827	30,069,358	72.2%	11,142,524	269.9	
PLANTATION	P	10/01/2007	N	None	EAN	64,507,450	83,148,000	18,640,550	77.6%	10,840,000	172.0	
PLANTATION (VOL)	F	10/01/2011	N	After	AGG	13,888,870	9,516,127	-4,372,743	146.0%	0	0.0	
PLANTATION (VOL)	F	10/01/2011	N	Before	AGG	13,888,870	9,972,204	-3,916,666	139.3%	0	0.0	
PLANTATION (VOL)	F	10/01/2010	N	None	AGG	13,114,255	9,685,354	-3,428,901	135.4%	0	0.0	
PLANTATION (VOL)	F	10/01/2009	N	None	AGG	12,229,287	9,364,421	-2,864,866	130.6%	0	0.0	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PLANTATION (VOL)	F	10/01/2008	N	None	AGG	11,416,072	8,760,784	-2,655,288	130.3%	0	0.0	
PLANTATION (VOL)	F	10/01/2007	N	After	AGG	10,622,874	7,887,181	-2,735,693	134.7%	0	0.0	
PLANTATION (VOL)	F	10/01/2007	N	Before		8,996,203						
POMPANO BEACH	G	10/01/2011	N	None	EAN	125,170,479	179,688,052	54,517,573	69.7%	26,238,403	207.8	
POMPANO BEACH	G	10/01/2010	N	None	EAN	126,102,821	169,995,179	43,892,358	74.2%	26,596,532	165.0	
POMPANO BEACH	G	10/01/2009	N	After	EAN	118,954,587	161,585,123	42,630,536	73.6%	27,477,396	155.1	
POMPANO BEACH	G	10/01/2009	N	Before	EAN	118,954,587	161,415,389	42,460,802	73.7%	27,477,396	154.5	
POMPANO BEACH	G	10/01/2008	N	After	EAN	124,869,067	152,425,115	27,556,048	81.9%	27,477,655	100.3	
POMPANO BEACH	G	10/01/2008	N	Before	EAN	124,869,067	151,421,161	26,552,094	82.5%	27,477,655	96.6	
POMPANO BEACH	G	10/01/2007	N	None	EAN	118,772,822	143,587,000	24,814,178	82.7%	26,692,000	93.0	
POMPANO BEACH [PF]	F	10/01/2011	Y	Before	EAN	88,511,939	124,483,632	35,971,693	71.1%	11,303,214	318.2	
POMPANO BEACH [PF]	F	10/01/2011	N	Before	EAN	89,479,137	124,483,632	35,004,495	71.9%	11,303,214	309.7	
POMPANO BEACH [PF]	F	10/01/2011	N	After	EAN	89,479,137	127,113,373	37,634,236	70.4%	11,303,214	333.0	
POMPANO BEACH [PF]	F	10/01/2011	Y	After	EAN	88,511,939	127,113,373	38,601,434	69.6%	11,303,214	341.5	
POMPANO BEACH [PF]	F	10/01/2010	N	Before	EAN	80,734,960	114,984,097	34,249,137	70.2%	11,992,406	285.6	
POMPANO BEACH [PF]	F	10/01/2010	N	After	EAN	80,734,960	117,361,327	36,626,367	68.8%	11,992,406	305.4	
POMPANO BEACH [PF]	F	10/01/2009	N	After	EAN	77,413,839	111,981,145	34,567,306	69.1%	13,219,751	261.5	
POMPANO BEACH [PF]	F	10/01/2009	N	Before	EAN	77,413,839	109,664,931	32,251,092	70.6%	13,219,751	244.0	
POMPANO BEACH [PF]	F	10/01/2008	N	Before	EAN	75,564,295	107,317,068	31,752,773	70.4%	12,103,531	262.3	
POMPANO BEACH [PF]	F	10/01/2008	N	After	EAN	76,247,733	105,187,613	28,939,880	72.5%	12,103,531	239.1	
POMPANO BEACH [PF]	F	10/01/2007	N	None	EAN	73,170,087	99,819,018	26,648,931	73.3%	12,085,915	220.5	
POMPANO BEACH [PF]	P	10/01/2011	Y	After	EAN	92,828,275	135,824,216	42,995,941	68.3%	4,210,815	1,021.1	
POMPANO BEACH [PF]	P	10/01/2011	Y	Before	EAN	92,828,275	133,195,971	40,367,696	69.7%	4,210,815	958.7	
POMPANO BEACH [PF]	P	10/01/2011	N	After	EAN	93,720,820	135,824,216	42,103,396	69.0%	4,210,815	999.9	
POMPANO BEACH [PF]	P	10/01/2011	N	Before	EAN	93,720,820	133,195,971	39,475,151	70.4%	4,210,815	937.5	
POMPANO BEACH [PF]	P	10/01/2010	N	Before	EAN	88,401,525	122,749,494	34,347,969	72.0%	4,811,747	713.8	
POMPANO BEACH [PF]	P	10/01/2010	N	After	EAN	88,401,525	125,101,225	36,699,700	70.7%	4,811,747	762.7	
POMPANO BEACH [PF]	P	10/01/2009	N	After	EAN	87,632,324	117,576,157	29,943,833	74.5%	5,414,449	553.0	
POMPANO BEACH [PF]	P	10/01/2009	N	Before	EAN	87,632,324	115,364,349	27,732,025	76.0%	5,414,449	512.2	
POMPANO BEACH [PF]	P	10/01/2008	N	Before	EAN	87,786,970	113,353,178	25,566,208	77.4%	6,834,610	374.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
POMPANO BEACH [PF]	P	10/01/2008	N	After	EAN	88,578,399	111,683,859	23,105,460	79.3%	6,834,610	338.1	
POMPANO BEACH [PF]	P	10/01/2007	N	None	EAN	86,390,791						
PONCE INLET (VOL)	F	10/01/2010	Y	After	EAN	182,763	106,968	-75,795	170.9%	0	0.0	
PONCE INLET (VOL)	F	10/01/2010	Y	Before	EAN	182,763	102,731	-80,032	177.9%	0	0.0	
PONCE INLET (VOL)	F	10/01/2010	Y	Before	EAN	182,763	102,731	-80,032	177.9%	0	0.0	
PONCE INLET (VOL)	F	10/01/2008	N	None	EAN	101,078	36,672	-64,406	275.6%	0	0.0	
PORT ORANGE	F	10/01/2011	N	None	EAN	14,985,042	36,517,993	21,532,951	41.0%	2,389,427	901.2	
PORT ORANGE	F	10/01/2010	N	Before	EAN	15,335,636	33,710,530	18,374,894	45.5%	2,704,229	679.5	
PORT ORANGE	F	10/01/2010	Y	After	EAN	15,335,636	36,424,516	21,088,880	42.1%	2,704,229	779.8	
PORT ORANGE	F	10/01/2010	N	After	EAN	15,335,636	34,378,736	19,043,100	44.6%	2,704,229	704.2	
PORT ORANGE	F	10/01/2010	Y	Before	EAN	15,335,636	33,710,530	18,374,894	45.5%	2,704,229	679.5	
PORT ORANGE	F	10/01/2009	N	None	EAN	15,241,804	33,088,627	17,846,823	46.1%	2,496,817	714.8	
PORT ORANGE	F	10/01/2009	Y	None	EAN	15,241,804	33,088,627	17,846,823	46.1%	2,496,817	714.8	
PORT ORANGE	F	10/01/2008	Y	Before		15,388,458						
PORT ORANGE	F	10/01/2008	Y	After	EAN	15,497,682	31,376,100	15,878,418	49.4%	3,436,913	462.0	
PORT ORANGE	F	10/01/2007	N	None	EAN	14,521,874	28,899,000	14,377,126	50.3%	3,541,000	406.0	
PORT ORANGE	G	10/01/2011	N	None	AGG	21,918,465	27,530,406	5,611,941	79.6%	6,768,699	82.9	
PORT ORANGE	G	10/01/2010	N	None	AGG	21,603,389	26,605,398	5,002,009	81.2%	7,320,768	68.3	
PORT ORANGE	G	10/01/2009	N	None	AGG	19,930,138	26,546,623	6,616,485	75.1%	7,599,335	87.1	
PORT ORANGE	G	10/01/2008	N	None	AGG	15,617,889	24,278,945	8,661,056	64.3%	7,275,289	119.0	
PORT ORANGE	G	10/01/2007	N	None	AGG	16,989,913	18,020,332	1,030,419	94.3%	7,417,659	13.9	
PORT ORANGE	P	10/01/2009	N	None	EAN	15,417,286	33,642,169	18,224,883	45.8%	4,259,960	427.8	
PORT ORANGE	P	10/01/2008	N	None	EAN	13,800,758	30,869,906	17,069,148	44.7%	3,957,342	431.3	
PORT ORANGE	P	10/01/2007	N	Before		12,231,990						
PORT ORANGE	P	10/01/2007	N	After	EAN	12,231,990	28,515,477	16,283,487	42.9%	3,952,195	412.0	
PORT ST. LUCIE	P	10/01/2010	N	After	EAN	38,327,724	56,606,470	18,278,746	67.7%	12,633,362	144.7	
PORT ST. LUCIE	P	10/01/2010	N	Before	EAN	38,327,724	55,851,404	17,523,680	68.6%	12,633,362	138.7	
PORT ST. LUCIE	P	10/01/2009	N	None	EAN	35,133,666	55,528,698	20,395,032	63.3%	16,030,476	127.2	
PORT ST. LUCIE	P	10/01/2008	N	After	EAN	31,618,229	45,512,234	13,894,005	69.5%	14,201,127	97.8	
PORT ST. LUCIE	P	10/01/2008	N	Before		31,268,674						



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PORT ST. LUCIE	P	10/01/2007	N	None	EAN	27,709,370	39,476,919	11,767,549	70.2%	13,478,920	87.3	
PUNTA GORDA	F	10/01/2011	N	None	EAN	6,848,365	10,670,728	3,822,363	64.2%	1,636,836	233.5	
PUNTA GORDA	F	10/01/2010	N	Before		6,735,469	9,967,808	3,232,339	67.6%	1,595,024	202.7	
PUNTA GORDA	F	10/01/2010	N	After	EAN	6,735,469	10,159,456	3,423,987	66.3%	1,595,024	214.7	
PUNTA GORDA	F	10/01/2009	N	None	EAN	6,344,731	9,491,056	3,146,325	66.8%	1,601,481	196.5	
PUNTA GORDA	F	10/01/2008	N	Before		6,071,630						
PUNTA GORDA	F	10/01/2008	N	After	EAN	5,964,279	8,902,564	2,938,285	67.0%	1,543,063	190.4	
PUNTA GORDA	F	10/01/2007	N	None	EAN	5,513,761	7,610,000	2,096,239	72.5%	1,470,000	142.6	
PUNTA GORDA	G	10/01/2011	N	None	EAN	24,244,138	33,781,159	9,537,021	71.8%	7,761,379	122.9	
PUNTA GORDA	G	10/01/2010	N	None	EAN	24,169,558	32,333,799	8,164,241	74.8%	8,306,718	98.3	
PUNTA GORDA	G	10/01/2009	N	None	EAN	23,165,282	30,742,313	7,577,031	75.4%	8,793,008	86.2	
PUNTA GORDA	G	10/01/2008	N	Before		22,072,851						
PUNTA GORDA	G	10/01/2008	N	After	EAN	22,098,799	27,954,446	5,855,647	79.1%	8,851,764	66.2	
PUNTA GORDA	G	10/01/2007	N	None	EAN	19,944,703	24,629,000	4,684,297	81.0%	8,827,000	53.1	
PUNTA GORDA	P	10/01/2011	N	None	FIL	10,484,228	11,595,434	1,111,206	90.4%	1,935,114	57.4	
PUNTA GORDA	P	10/01/2010	N	None	FIL	10,443,953	11,481,860	1,037,907	91.0%	2,087,064	49.7	
PUNTA GORDA	P	10/01/2009	N	None	FIL	9,967,859	10,486,922	519,063	95.1%	2,098,774	24.7	
PUNTA GORDA	P	10/01/2009	Y	After	FIL	9,967,859	10,991,169	1,023,310	90.7%	2,098,774	48.8	
PUNTA GORDA	P	10/01/2009	Y	Before	FIL	9,967,859	10,486,922	519,063	95.1%	2,098,774	24.7	
PUNTA GORDA	P	10/01/2008	N	After	FIL	9,618,921	10,055,555	436,634	95.7%	1,972,600	22.1	
PUNTA GORDA	P	10/01/2008	N	Before		9,519,996						
PUNTA GORDA	P	10/01/2007	N	None	FIL	8,966,928	9,388,000	421,072	95.5%	1,982,000	21.2	
QUINCY	PF	10/01/2010	N	Before	FIL	6,422,266	6,911,523	489,257	92.9%	887,501	55.1	
QUINCY	PF	10/01/2010	N	After	FIL	6,422,266	7,029,621	607,355	91.4%	887,501	68.4	
QUINCY	PF	10/01/2008	N	After	FIL	6,685,063	7,230,126	545,063	92.5%	935,314	58.3	
QUINCY	PF	10/01/2008	N	Before		5,728,106						
RIVIERA BEACH	F	10/01/2011	N	Before	EAN	45,743,708	54,496,292	8,752,584	83.9%	4,235,888	206.6	
RIVIERA BEACH	F	10/01/2011	N	After	EAN	45,743,708	55,325,432	9,581,724	82.7%	4,235,888	226.2	
RIVIERA BEACH	F	10/01/2010	N	None	EAN	44,450,953	51,671,299	7,220,346	86.0%	4,882,701	147.9	
RIVIERA BEACH	F	10/01/2009	N	Before		40,343,261	48,736,535	8,393,274	82.8%	5,160,744	162.6	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
RIVIERA BEACH	F	10/01/2009	N	After	EAN	41,550,471	48,736,535	7,186,064	85.3%	5,160,744	139.2	
RIVIERA BEACH	F	10/01/2008	N	None	EAN	38,344,135	45,400,447	7,056,312	84.5%	5,213,372	135.4	
RIVIERA BEACH	F	10/01/2007	N	None	EAN	36,012,018	42,138,000	6,125,982	85.5%	4,642,000	132.0	
RIVIERA BEACH	G	10/01/2011	N	After	EAN	50,998,087	83,391,087	32,393,000	61.2%	9,190,206	352.5	
RIVIERA BEACH	G	10/01/2011	N	Before	EAN	50,998,087	82,231,847	31,233,760	62.0%	9,174,229	340.5	
RIVIERA BEACH	G	10/01/2010	N	Before	EAN	47,939,899	75,941,163	28,001,264	63.1%	10,794,575	259.4	
RIVIERA BEACH	G	10/01/2010	N	After	EAN	47,939,899	77,147,120	29,207,221	62.1%	10,815,583	270.0	
RIVIERA BEACH	G	10/01/2009	N	After	EAN	46,113,066	74,054,202	27,941,136	62.3%	12,448,780	224.4	
RIVIERA BEACH	G	10/01/2008	N	None	EAN	43,433,975	67,303,168	23,869,193	64.5%	13,482,511	177.0	
RIVIERA BEACH	G	10/01/2007	N	None	EAN	39,900,906	62,513,405	22,612,499	63.8%	12,720,401	177.8	
RIVIERA BEACH	P	09/30/2011	N	After	EAN	49,852,945	62,898,957	13,046,012	79.3%	5,342,445	244.2	
RIVIERA BEACH	P	09/30/2011	N	Before	EAN	49,852,945	63,687,312	13,834,367	78.3%	5,342,445	259.0	
RIVIERA BEACH	P	09/30/2010	N	None	EAN	50,155,610	62,133,759	11,978,149	80.7%	6,144,791	194.9	
RIVIERA BEACH	P	09/30/2009	N	None	FIL	48,910,000	60,632,261	11,722,261	80.7%	6,730,000	174.2	
RIVIERA BEACH	P	09/30/2008	N	None	EAN	47,040,000	59,916,000	12,876,000	78.5%	6,687,000	192.6	
ROCKLEDGE	F	10/01/2010	N	None	EAN	7,819,188	9,674,440	1,855,252	80.8%			
ROCKLEDGE	F	10/01/2009	N	Before		7,367,221	8,486,472	1,119,251	86.8%	1,866,716	60.0	
ROCKLEDGE	F	10/01/2009	N	After	EAN	7,426,015	8,545,266	1,119,251	86.9%	1,866,716	60.0	
ROCKLEDGE	F	10/01/2008	N	After	EAN	7,042,077	7,787,837	745,760	90.4%	1,853,451	40.2	
ROCKLEDGE	F	10/01/2007	N	Before		6,636,445						
ROCKLEDGE	F	10/01/2007	N	After	EAN	6,636,445	7,185,588	549,143	92.4%	1,806,179	30.4	
ROCKLEDGE	G	10/01/2010	N	None	EAN	10,151,142	10,731,006	579,864	94.6%	4,434,726	13.1	
ROCKLEDGE	G	10/01/2009	N	None	EAN	9,602,509	9,762,597	160,088	98.4%	4,562,083	3.5	
ROCKLEDGE	G	10/01/2008	N	None	EAN	9,128,693	9,016,309	-112,384	101.2%	4,317,690	-2.6	
ROCKLEDGE	G	10/01/2007	N	None	EAN	8,707,726	8,406,578	-301,148	103.6%	4,220,183	-7.1	
ROCKLEDGE	P	10/01/2010	N	None	EAN	8,262,345	8,336,292	73,947	99.1%	2,307,782	3.2	
ROCKLEDGE	P	10/01/2009	N	After	EAN	8,021,574	8,028,194	6,620	99.9%	2,277,012	0.3	
ROCKLEDGE	P	10/01/2009	N	Before		8,020,909	8,027,529	6,620	99.9%	2,277,012	0.3	
ROCKLEDGE	P	10/01/2008	N	None	EAN	7,682,097	7,261,319	-420,778	105.8%	2,152,236	-19.6	
ROCKLEDGE	P	10/01/2007	N	None	EAN	7,339,570	6,457,643	-881,927	113.7%	2,064,103	-42.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ROYAL PALM BEACH	P	10/01/2010	N	None	FIL	0	0	0	N/A	0	0.0	FULLY ANNUITIZED, NO ACTUARIAL REVIEW
SAFETY HARBOR	F	10/01/2011	N	None	AGG	2,663,464	2,399,722	-263,742	111.0%	907,930	-29.0	
SAFETY HARBOR	F	10/01/2010	N	None	AGG	2,353,601	2,151,877	-201,724	109.4%	975,490	-20.7	
SAFETY HARBOR	F	10/01/2009	N	Before		1,429,972						
SAFETY HARBOR	F	10/01/2009	N	After	AGG	1,429,972	1,763,773	333,801	81.1%	971,356	34.4	
SAFETY HARBOR	F	10/01/2007	N	None	AGG	1,099,877	1,100,000	123	100.0%	760,000	0.0	
SAINT AUGUSTINE	F	10/01/2011	N	None	FIL	8,138,756	7,909,431	-229,325	102.9%	1,348,577	-17.0	
SAINT AUGUSTINE	F	10/01/2010	Y	None	FIL	8,390,249	8,641,646	251,397	97.1%	1,381,622	18.2	
SAINT AUGUSTINE	F	10/01/2010	N	None	FIL							
SAINT AUGUSTINE	F	10/01/2009	Y	After	FIL	8,300,777	8,274,696	-26,081	100.3%	1,517,867	-1.7	
SAINT AUGUSTINE	F	10/01/2009	Y	Before	FIL	8,300,777	8,205,815	-94,962	101.2%	1,517,867	-6.3	
SAINT AUGUSTINE	F	10/01/2009	N	None	FIL	8,300,777	8,122,726	-178,051	102.2%	1,517,867	-11.7	
SAINT AUGUSTINE	F	10/01/2008	N	Before		8,328,014						
SAINT AUGUSTINE	F	10/01/2008	N	After	FIL	8,221,969	8,030,947	-191,022	102.4%	1,412,872	-13.5	
SAINT AUGUSTINE	G	10/01/2011	N	None	EAN	25,071,951	33,935,218	8,863,267	73.9%	8,557,326	103.6	
SAINT AUGUSTINE	G	10/01/2010	N	Before	EAN	24,932,354	31,860,613	6,928,259	78.3%	9,017,504	76.8	
SAINT AUGUSTINE	G	10/01/2010	N	After	EAN	24,932,354	31,906,387	6,974,033	78.1%	9,017,504	77.3	
SAINT AUGUSTINE	G	10/01/2009	N	Before		23,816,773	29,539,363	5,722,590	80.6%	9,500,551	60.2	
SAINT AUGUSTINE	G	10/01/2009	N	After	EAN	23,816,773	29,573,777	5,757,004	80.5%	9,500,551	60.6	
SAINT AUGUSTINE	G	10/01/2008	N	None	EAN	23,258,289	27,152,997	3,894,708	85.7%	9,357,034	41.6	
SAINT AUGUSTINE	G	10/01/2007	N	None	EAN	22,171,646						
SAINT AUGUSTINE	P	10/01/2011	N	None	EAN	13,299,300	13,980,085	680,785	95.1%	2,280,336	29.9	
SAINT AUGUSTINE	P	10/01/2010	N	Before	EAN	13,077,732	14,029,538	951,806	93.2%	2,565,977	37.1	
SAINT AUGUSTINE	P	10/01/2010	N	After	EAN	13,077,732	14,033,774	956,042	93.2%	2,565,977	37.3	
SAINT AUGUSTINE	P	10/01/2009	N	Before		12,758,817						
SAINT AUGUSTINE	P	10/01/2009	N	After	EAN	12,758,817	7,401,000	-5,357,817	172.4%	2,780,000	-192.7	
SAINT AUGUSTINE	P	10/01/2008	N	None	EAN	13,325,090						
SAINT AUGUSTINE	P	10/01/2007	N	None	EAN	12,424,235		0				
SAINT CLOUD	G	10/01/2011	N	None	EAN	29,214,822	34,765,805	5,550,983	84.0%	9,495,340	58.5	
SAINT CLOUD	G	10/01/2010	N	After	EAN	28,323,653	32,523,715	4,200,062	87.1%	9,753,467	43.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SAINT CLOUD	G	10/01/2010	N	Before	EAN	28,323,653	32,137,566	3,813,913	88.1%	9,753,467	39.1	
SAINT CLOUD	G	10/01/2009	N	None	EAN	26,726,107	29,683,303	2,957,196	90.0%	9,613,987	30.8	
SAINT CLOUD	G	10/01/2008	N	After	EAN	25,774,205	26,866,448	1,092,243	95.9%	9,426,816	11.6	
SAINT CLOUD	G	10/01/2008	N	Before		26,806,241						
SAINT CLOUD	G	10/01/2007	N	None	EAN	25,824,463	24,017,000	-1,807,463	107.5%	8,544,000	-21.2	
SAINT CLOUD	PF	10/01/2011	N	None	EAN	24,016,549	34,811,028	10,794,479	69.0%	5,707,283	189.1	
SAINT CLOUD	PF	10/01/2011	Y	After	EAN	24,016,549	35,548,064	11,531,515	67.6%	5,707,283	202.0	
SAINT CLOUD	PF	10/01/2011	Y	Before	EAN	24,016,549	34,811,028	10,794,479	69.0%	5,707,283	189.1	
SAINT CLOUD	PF	10/01/2010	N	None	EAN	23,699,738	32,324,958	8,625,220	73.3%	5,528,876	156.0	
SAINT CLOUD	PF	10/01/2009	N	None	EAN	22,635,381	29,901,381	7,266,000	75.7%	5,667,430	128.2	
SAINT CLOUD	PF	10/01/2008	N	Before		21,911,644						
SAINT CLOUD	PF	10/01/2008	N	After	EAN	21,336,258	27,375,693	6,039,435	77.9%	6,379,109	94.7	
SAINT CLOUD	PF	10/01/2007	N	None	EAN	20,469,218	23,959,000	3,489,782	85.4%	5,343,000	65.3	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	After	EAN	73,884,365	113,512,336	39,627,971	65.1%	21,327,140	185.8	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	Before		73,884,365	111,378,967	37,494,602	66.3%	21,327,140	175.8	
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	After	EAN	60,997,520	108,677,565	47,680,045	56.1%	21,609,264	220.6	
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	Before		60,997,520						
SAINT JOHNS RIVER PW PK	G	10/01/2007	N	None	EAN	61,029,121	95,984,619	34,955,498	63.6%	24,026,644	145.5	
SAINT LUCIE COUNTY FCD	F	09/30/2010	N	None	EAN	152,084,919	195,429,800	43,344,881	77.8%	26,214,576	165.3	
SAINT LUCIE COUNTY FCD	F	09/30/2009	N	None	EAN	133,067,917	179,739,291	46,671,374	74.0%	28,198,221	165.5	
SAINT LUCIE COUNTY FCD	F	09/30/2008	N	None	EAN	123,013,272	161,814,451	38,801,179	76.0%	27,275,835	142.3	
SAINT LUCIE COUNTY FCD	G	09/30/2010	N	None	EAN	9,957,362	12,287,610	2,330,248	81.0%	3,168,439	73.5	
SAINT LUCIE COUNTY FCD	G	09/30/2009	N	None	EAN	8,456,941	10,506,811	2,049,870	80.5%	3,348,512	61.2	
SAINT LUCIE COUNTY FCD	G	09/30/2008	N	None	EAN	7,522,924	9,143,642	1,620,718	82.3%	3,120,637	51.9	
SAINT PETE BEACH	F	10/01/2010	Y	Before	EAN	8,543,626	14,400,532	5,856,906	59.3%	1,514,660	386.7	
SAINT PETE BEACH	F	10/01/2010	Y	After	EAN	8,543,626	14,633,693	6,090,067	58.4%	1,514,660	402.1	
SAINT PETE BEACH	F	10/01/2009	N	None	EAN	8,474,767	13,540,454	5,065,687	62.6%	1,434,893	353.0	
SAINT PETE BEACH	F	10/01/2008	N	Before		8,274,308						
SAINT PETE BEACH	F	10/01/2008	Y	After	EAN	8,497,551	12,762,962	4,265,411	66.6%	1,408,594	302.8	
SAINT PETE BEACH	F	10/01/2008	Y	Before		8,274,308						

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SAINT PETE BEACH	F	10/01/2008	N	After	EAN	8,497,551	12,683,346	4,185,795	67.0%	1,408,594	297.2	
SAINT PETE BEACH	F	10/01/2007	N	None	EAN	8,429,653	12,078,000	3,648,347	69.8%	1,359,000	268.5	
SAINT PETE BEACH	G	10/01/2010	N	None	EAN	10,551,102	15,243,589	4,692,487	69.2%	1,296,564	361.9	
SAINT PETE BEACH	G	10/01/2009	Y	After	EAN	10,675,257	14,898,199	4,222,942	71.7%	1,399,819	301.7	
SAINT PETE BEACH	G	10/01/2009	Y	Before		10,675,257						
SAINT PETE BEACH	G	10/01/2008	N	Before		10,798,953						
SAINT PETE BEACH	G	10/01/2008	N	After	EAN	10,797,663	14,221,579	3,423,916	75.9%	1,396,054	245.3	
SAINT PETE BEACH	G	10/01/2007	N	None	EAN	10,590,405	13,977,000	3,386,595	75.8%	1,855,000	182.6	
SAINT PETE BEACH	P	10/01/2011	Y	Before	EAN	9,221,295	15,545,465	6,324,170	59.3%	1,120,784	564.3	
SAINT PETE BEACH	P	10/01/2011	Y	After	EAN	9,221,295	16,765,701	7,544,406	55.0%	1,120,784	673.1	
SAINT PETE BEACH	P	10/01/2010	Y	Before	EAN	9,527,348	15,008,600	5,481,252	63.5%	1,437,902	381.2	
SAINT PETE BEACH	P	10/01/2010	Y	After	EAN	9,527,348	15,276,140	5,748,792	62.4%	1,437,902	399.8	
SAINT PETE BEACH	P	10/01/2009	N	None	EAN	9,552,752	14,398,893	4,846,141	66.3%	1,404,026	345.2	
SAINT PETE BEACH	P	10/01/2008	N	After	EAN	9,721,667	13,868,917	4,147,250	70.1%	1,525,292	271.9	
SAINT PETE BEACH	P	10/01/2008	N	Before		9,475,404						
SAINT PETE BEACH	P	10/01/2007	N	None	EAN	9,346,653	12,770,000	3,423,347	73.2%	1,742,000	196.5	
SAINT PETERSBURG	F	10/01/2011	N	After	EAN	179,722,186	215,577,762	35,855,576	83.4%	14,514,009	247.0	
SAINT PETERSBURG	F	10/01/2010	N	None	EAN	182,152,382	215,167,485	33,015,103	84.7%	15,948,831	207.0	
SAINT PETERSBURG	F	10/01/2009	N	None	EAN	180,417,584	214,096,245	33,678,661	84.3%	16,613,368	202.7	
SAINT PETERSBURG	F	10/01/2008	N	None	EAN	177,730,604	210,087,560	32,356,956	84.6%	16,975,952	190.6	
SAINT PETERSBURG	F	10/01/2007	N	None	EAN	169,035,339	215,766,120	46,730,781	78.3%	15,646,253	298.7	
SAINT PETERSBURG	G	10/01/2011	N	None	EAN	276,011,117	355,368,876	79,357,759	77.7%	74,150,951	107.0	
SAINT PETERSBURG	G	10/01/2010	N	None	EAN	278,691,684	345,049,252	66,357,568	80.8%	78,316,965	84.7	
SAINT PETERSBURG	G	10/01/2009	N	None	EAN	274,136,384	334,450,236	60,313,852	82.0%	81,764,688	73.8	
SAINT PETERSBURG	G	10/01/2008	N	None	FIL	270,745,862	272,870,680	2,124,818	99.2%	82,941,890	2.6	
SAINT PETERSBURG	G	10/01/2007	N	None	FIL	260,805,618	265,596,801	4,791,183	98.2%	79,853,814	6.0	
SAINT PETERSBURG	P	10/01/2011	N	None	EAN							
SAINT PETERSBURG	P	10/01/2011	N	After	EAN	297,779,277	355,895,625	58,116,348	83.7%	31,668,999	183.5	
SAINT PETERSBURG	P	10/01/2010	N	None	EAN	306,957,033	347,627,201	40,670,168	88.3%	31,746,536	128.1	
SAINT PETERSBURG	P	10/01/2009	N	None	EAN	307,477,804	337,437,850	29,960,046	91.1%	33,890,712	88.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SAINT PETERSBURG	P	10/01/2008	N	None	EAN	305,207,318	328,651,022	23,443,704	92.9%	31,988,348	73.3	
SAINT PETERSBURG	P	10/01/2007	N	None	EAN	289,252,368	333,635,526	44,383,158	86.7%	30,141,359	147.3	
SAN CARLOS PARK FCD	F	10/01/2011	N	None	AGG	4,916,770	7,999,588	3,082,818	61.5%	2,521,943	122.2	
SAN CARLOS PARK FCD	F	10/01/2010	Y	None	AGG	3,893,615	6,453,026	2,559,411	60.3%	2,273,189	112.6	
SAN CARLOS PARK FCD	F	10/01/2010	N	None	AGG	3,734,434	6,453,026	2,718,592	57.9%	2,273,189	119.6	
SAN CARLOS PARK FCD	F	10/01/2009	N	After	AGG	2,529,279	5,161,935	2,632,656	49.0%	2,102,508	125.2	
SAN CARLOS PARK FCD	F	10/01/2009	N	Before	AGG	2,529,279	5,161,935	2,632,656	49.0%	2,102,508	125.2	
SAN CARLOS PARK FCD	F	10/01/2008	Y	Before	AGG	1,858,224						
SAN CARLOS PARK FCD	F	10/01/2008	Y	After	AGG	1,858,224	3,878,917	2,020,693	47.9%	2,056,284	98.3	
SAN CARLOS PARK FCD	F	10/01/2007	N	None	AGG	1,623,948	1,624,000	52	100.0%	1,559,000	0.0	
SANFORD	F	10/01/2011	N	None	EAN	17,588,218	26,714,715	9,126,497	65.8%	3,936,215	231.9	
SANFORD	F	10/01/2010	N	None	EAN	17,235,155	25,575,611	8,340,456	67.4%	4,039,032	206.5	
SANFORD	F	10/01/2009	N	None	EAN	16,396,113	24,972,871	8,576,758	65.7%	4,101,210	209.1	
SANFORD	F	10/01/2008	N	Before		15,516,269						
SANFORD	F	10/01/2008	N	After	EAN	15,686,965	23,037,305	7,350,340	68.1%	3,923,317	187.4	
SANFORD	F	10/01/2007	N	Before		15,034,611						
SANFORD	F	10/01/2007	N	After	EAN	15,034,611	21,484,547	6,449,936	70.0%	3,571,946	180.6	
SANFORD	P	10/01/2011	N	None	EAN	26,199,271	37,487,673	11,288,402	69.9%	5,348,870	211.0	
SANFORD	P	10/01/2010	N	Before	EAN	26,746,567	36,103,304	9,356,737	74.1%	5,529,328	169.2	
SANFORD	P	10/01/2010	N	After	EAN	26,746,567	36,637,641	9,891,074	73.0%	5,529,328	178.9	
SANFORD	P	10/01/2009	N	None	EAN	25,844,720	35,352,545	9,507,825	73.1%	5,911,558	160.8	
SANFORD	P	10/01/2008	N	Before		25,640,725						
SANFORD	P	10/01/2008	N	After	EAN	25,895,602	34,365,528	8,469,926	75.4%	6,164,376	137.4	
SANFORD	P	10/01/2007	N	None	EAN	24,374,453	30,770,016	6,395,563	79.2%	5,437,435	117.6	
SANIBEL	G	10/01/2011	N	None	EAN	12,026,112	23,391,936	11,365,824	51.4%	1,306,071	870.2	
SANIBEL	G	10/01/2010	N	None	EAN	11,943,146	24,759,926	12,816,780	48.2%	4,706,046	272.3	
SANIBEL	G	10/01/2009	N	None	EAN	11,843,579	23,480,801	11,637,222	50.4%	4,927,259	236.2	
SANIBEL	G	10/01/2008	N	Before		10,189,042						
SANIBEL	G	10/01/2008	N	After	EAN	11,596,243	21,420,310	9,824,067	54.1%	5,448,952	180.3	
SANIBEL	G	10/01/2007	N	None	EAN	11,376,542	18,742,000	7,365,458	60.7%	5,191,000	141.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SANIBEL	P	10/01/2011	N	None	EAN	8,870,573	15,524,832	6,654,259	57.1%	1,527,468	435.6	
SANIBEL	P	10/01/2010	N	After	EAN	8,863,410	14,990,803	6,127,393	59.1%	1,582,903	387.1	
SANIBEL	P	10/01/2010	N	Before	EAN	8,863,410	14,679,951	5,816,541	60.4%	1,582,903	367.5	
SANIBEL	P	10/01/2009	N	None	EAN	8,488,652	13,588,596	5,099,944	62.5%	1,727,615	295.2	
SANIBEL	P	10/01/2008	N	Before		8,392,259						
SANIBEL	P	10/01/2008	N	After	EAN	8,049,862	14,077,675	6,027,813	57.2%	2,089,004	288.5	
SANIBEL	P	10/01/2007	Y	None	EAN	7,812,757	12,596,035	4,783,278	62.0%	2,047,406	233.6	
SARASOTA	F	09/30/2011	N	Before	EAN	93,588,920	144,216,000	50,627,080	64.9%	2,112,302	2,396.8	
SARASOTA	F	09/30/2011	N	After	EAN	93,588,920	148,762,516	55,173,596	62.9%	2,112,302	2,612.0	
SARASOTA	F	09/30/2010	N	None	EAN	95,585,000	141,284,000	45,699,000	67.7%	2,939,000	1,554.9	
SARASOTA	F	09/30/2009	N	After	EAN	102,823,000	140,340,000	37,517,000	73.3%	3,150,000	1,191.0	
SARASOTA	F	09/30/2009	N	Before		102,823,000						
SARASOTA	F	09/30/2008	N	None	EAN	107,967,000	138,560,000	30,593,000	77.9%	3,660,000	835.9	
SARASOTA	G	09/30/2011	N	Before	EAN	122,236,242	164,191,256	41,955,014	74.4%	21,234,520	197.6	
SARASOTA	G	09/30/2011	N	After	EAN	122,236,242	162,507,396	40,271,154	75.2%	21,234,520	189.6	
SARASOTA	G	09/30/2010	N	Before	EAN	125,200,917	152,559,313	27,358,396	82.1%	20,644,000	132.5	
SARASOTA	G	09/30/2010	N	After	EAN	125,183,829	155,761,000	30,577,171	80.4%	20,644,000	148.1	
SARASOTA	G	09/30/2009	N	None	EAN	125,831,483	145,370,474	19,538,991	86.6%	22,216,991	87.9	
SARASOTA	G	09/30/2008	N	None	EAN	123,426,105	137,934,356	14,508,251	89.5%	22,897,978	63.4	
SARASOTA	P	09/30/2011	N	Before	EAN	154,849,877	195,882,108	41,032,231	79.1%	10,375,692	395.5	
SARASOTA	P	09/30/2011	N	After	EAN	154,849,877	202,217,027	47,367,150	76.6%	10,375,692	456.5	
SARASOTA	P	09/30/2010	N	After	EAN	155,912,416	187,611,000	31,698,584	83.1%	10,513,000	301.5	
SARASOTA	P	09/30/2010	N	Before	EAN	155,912,416	179,778,428	23,866,012	86.7%	10,513,000	227.0	
SARASOTA	P	09/30/2009	N	None	EAN	153,440,548	170,836,454	17,395,906	89.8%	11,052,554	157.4	
SARASOTA	P	09/30/2008	N	None	EAN	149,204,247	161,040,786	11,836,539	92.6%	11,730,064	100.9	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	Before	PUC	171,964,360	268,449,389	96,485,029	64.1%	153,291,551	62.9	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	After	PUC	171,964,360	274,910,006	102,945,646	62.6%	153,291,551	67.2	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	Before	PUC	162,211,763	250,573,993	88,362,230	64.7%	161,452,376	54.7	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	After	PUC	162,211,763	249,732,530	87,520,767	65.0%	161,452,376	54.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2009	N	None	PUC	151,855,366	238,542,316	86,686,950	63.7%	166,667,613	52.0	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2008	N	After	PUC	142,384,033	213,977,674	71,593,641	66.5%	150,848,731	47.5	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2008	N	Before		142,384,033						
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2007	N	None	PUC	130,471,694	190,701,634	60,229,940	68.4%	139,894,544	43.1	
SARASOTA-MANATEE A	G	10/01/2011	N	After	AGG	12,772,401				4,976,793		
SARASOTA-MANATEE A	G	10/01/2011	N	Before	AGG	12,772,401				4,976,793		
SARASOTA-MANATEE A	G	10/01/2010	N	Before	AGG	12,201,240				3,580,709		
SARASOTA-MANATEE A	G	10/01/2010	N	After	AGG	12,201,240				3,580,709		
SARASOTA-MANATEE A	G	10/01/2009	N	Before		11,635,551						
SARASOTA-MANATEE A	G	10/01/2009	N	After	AGG	11,635,551	11,635,551	0	100.0%			
SARASOTA-MANATEE A	G	10/01/2008	N	None	AGG	11,021,681						
SARASOTA-MANATEE A	G	10/01/2007	N	None	AGG	10,140,104						
SATELLITE BEACH	G	10/01/2011	N	None	EAN	4,827,250	6,682,573	1,855,323	72.2%	723,291	256.5	
SATELLITE BEACH	G	10/01/2010	N	After	EAN	4,793,677	6,343,023	1,549,346	75.6%	748,340	207.0	
SATELLITE BEACH	G	10/01/2010	N	Before	EAN	4,793,677	6,462,306	1,668,629	74.2%	748,340	223.0	
SATELLITE BEACH	G	10/01/2009	N	After	EAN	4,701,112	6,098,153	1,397,041	77.1%	865,615	161.4	
SATELLITE BEACH	G	10/01/2008	N	None	EAN	4,487,893	5,682,787	1,194,894	79.0%	858,236	139.2	
SATELLITE BEACH	G	10/01/2007	N	None	EAN	4,171,919	5,454,000	1,282,081	76.5%	821,000	156.2	
SATELLITE BEACH	PF	10/01/2011	N	After	EAN	10,103,821	14,591,273	4,487,452	69.2%	2,048,798	219.0	
SATELLITE BEACH	PF	10/01/2011	N	Before	EAN	10,103,821	14,206,068	4,102,247	71.1%	2,048,798	200.2	
SATELLITE BEACH	PF	10/01/2010	N	None	EAN	9,659,543	13,709,165	4,049,622	70.5%	2,079,162	194.8	
SATELLITE BEACH	PF	10/01/2009	N	Before		9,018,455						
SATELLITE BEACH	PF	10/01/2009	N	After	EAN	9,018,455	12,754,341	3,735,886	70.7%	2,078,591	179.7	
SATELLITE BEACH	PF	10/01/2008	N	None	EAN	8,687,759	11,212,042	2,524,283	77.5%	2,181,995	115.7	
SATELLITE BEACH	PF	10/01/2007	N	None	EAN	8,330,579	10,555,000	2,224,421	78.9%	1,942,000	114.5	
SEBASTIAN	P	10/01/2010	N	Before	FIL	7,086,302	7,834,934	748,632	90.4%	2,205,042	34.0	
SEBASTIAN	P	10/01/2010	N	After	FIL	7,086,302	8,029,402	943,100	88.3%	2,205,042	42.8	
SEBASTIAN	P	10/01/2008	N	None	FIL	5,474,816	6,127,531	652,715	89.3%	2,143,131	30.5	
SEBRING	F	10/01/2011	Y	None	FIL	9,616,965	10,539,366	922,401	91.2%	751,724	122.7	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SEBRING	F	10/01/2010	Y	After	FIL	9,871,749	10,878,192	1,006,443	90.7%	893,093	112.7	
SEBRING	F	10/01/2010	Y	Before	FIL	9,871,749	10,764,639	892,890	91.7%	893,093	100.0	
SEBRING	F	10/01/2009	N	None	FIL	9,871,830	10,819,150	947,320	91.2%	840,956	112.6	
SEBRING	F	10/01/2008	N	After	FIL	10,220,587	11,189,711	969,124	91.3%	780,328	124.2	
SEBRING	F	10/01/2008	N	Before		10,191,268						
SEBRING	F	10/01/2007	N	None	FIL	10,265,492	11,330,000	1,064,508	90.6%	804,000	132.4	
SEBRING	P	10/01/2011	N	None	FIL	9,773,800	10,374,313	600,513	94.2%	1,241,644	48.4	
SEBRING	P	10/01/2010	N	None	FIL	9,211,656	9,574,522	362,866	96.2%	1,427,036	25.4	
SEBRING	P	10/01/2009	N	None	FIL	8,461,055	9,042,391	581,336	93.6%	1,638,689	35.5	
SEBRING	P	10/01/2008	N	Before		7,992,744						
SEBRING	P	10/01/2008	N	After	FIL	7,929,263	8,399,115	469,852	94.4%	1,643,653	28.6	
SEBRING	P	10/01/2007	N	None	FIL	7,365,085	7,722,000	356,915	95.4%	1,530,000	23.3	
SEMINOLE	F	10/01/2011	N	Before	FIL	30,895,884	33,460,706	2,564,822	92.3%	4,102,683	62.5	
SEMINOLE	F	10/01/2011	N	After	EAN	30,895,884	36,624,360	5,728,476	84.4%	3,878,588	147.7	
SEMINOLE	F	10/01/2010	N	After	FIL	31,132,698	33,364,297	2,231,599	93.3%	4,143,479	53.9	
SEMINOLE	F	10/01/2010	N	Before	FIL	31,132,698	32,661,658	1,528,960	95.3%	4,143,479	36.9	
SEMINOLE	F	10/01/2009	Y	None	FIL	30,720,419	32,048,918	1,328,499	95.9%	4,106,680	32.3	
SEMINOLE	F	10/01/2008	N	After	FIL	30,322,596	31,757,123	1,434,527	95.5%	4,042,429	35.5	
SEMINOLE	F	10/01/2008	N	Before		30,322,596						
SEMINOLE	F	10/01/2007	N	None	FIL	28,676,799	31,372,421	2,695,622	91.4%	4,523,466	59.6	
SHALIMAR	P	10/01/2011	N	None	AGG	278,387	245,546	-32,841	113.4%	84,711	-38.8	
SHALIMAR	P	10/01/2010	N	None	AGG	247,631	205,561	-42,070	120.5%	83,398	-50.4	
SHALIMAR	P	10/01/2008	N	None	AGG	165,522	145,800	-19,722	113.5%	55,964	-35.2	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	Before	PUC	306,234,702	387,221,195	80,986,493	79.1%	440,348,815	18.4	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	After	PUC	306,234,702	372,639,108	66,404,406	82.2%	440,348,815	15.1	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2010	N	After	PUC	275,977,953	344,291,898	68,313,945	80.2%	421,332,802	16.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2010	N	Before	PUC	275,977,953	340,820,993	64,843,040	81.0%	421,332,802	15.4	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2009	N	Before		216,838,255	315,206,417	98,368,162	68.8%	399,399,590	24.6	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2009	N	After	PUC	216,838,255	304,768,694	87,930,439	71.1%	399,399,590	22.0	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2008	N	Before		232,328,288	258,421,621	26,093,333	89.9%	360,159,847	7.2	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2008	N	After	PUC	232,328,288	278,308,694	45,980,406	83.5%	360,159,847	12.8	
SOUTH MIAMI [GP]	G	10/01/2011	N	After	EAN	11,330,151	13,477,722	2,147,571	84.1%	2,373,100	90.5	
SOUTH MIAMI [GP]	G	10/01/2011	N	Before	EAN	11,330,151	16,199,777	4,869,626	69.9%	3,256,101	149.6	
SOUTH MIAMI [GP]	G	10/01/2010	N	Before	EAN	10,852,137	14,489,363	3,637,226	74.9%	3,763,350	96.6	
SOUTH MIAMI [GP]	G	10/01/2010	N	After	EAN	10,852,137	15,521,998	4,669,861	69.9%	3,763,350	124.1	
SOUTH MIAMI [GP]	G	10/01/2009	N	Before	EAN	9,957,659	13,280,988	3,323,329	75.0%	4,436,444	74.9	
SOUTH MIAMI [GP]	G	10/01/2009	N	After	EAN	9,957,659	13,727,750	3,770,091	72.5%	4,436,444	85.0	
SOUTH MIAMI [GP]	G	10/01/2008	N	None	EAN	9,237,641	11,331,288	2,093,647	81.5%	3,346,534	62.6	
SOUTH MIAMI [GP]	G	10/01/2007	N	None	EAN	8,534,387	10,652,651	2,118,264	80.1%	3,192,696	66.3	
SOUTH MIAMI [GP]	P	10/01/2011	N	After	EAN	13,105,560	17,872,619	4,767,059	73.3%	3,050,052	156.3	
SOUTH MIAMI [GP]	P	10/01/2011	N	Before	EAN	13,105,560	18,125,607	5,020,047	72.3%	3,050,052	164.6	
SOUTH MIAMI [GP]	P	10/01/2010	N	Before	EAN	12,444,607	17,031,755	4,587,148	73.1%	3,067,558	149.5	
SOUTH MIAMI [GP]	P	10/01/2010	N	After	EAN	12,444,607	18,330,874	5,886,267	67.9%	3,067,558	191.9	
SOUTH MIAMI [GP]	P	10/01/2009	N	After	EAN	11,648,372	16,050,973	4,402,601	72.6%	3,183,318	138.3	
SOUTH MIAMI [GP]	P	10/01/2009	N	Before	EAN	11,648,372	15,528,193	3,879,821	75.0%			
SOUTH MIAMI [GP]	P	10/01/2008	N	None	EAN	11,047,956	14,524,122	3,476,166	76.1%	2,857,555	121.6	
SOUTH MIAMI [GP]	P	10/01/2007	N	None	EAN	10,206,758	13,475,809	3,269,051	75.7%	3,172,573	103.0	
SOUTH PASADENA	F	10/01/2011	N	None	EAN	4,690,590	7,125,719	2,435,129	65.8%	882,684	275.9	
SOUTH PASADENA	F	10/01/2010	N	After	EAN	4,706,370	6,820,222	2,113,852	69.0%	966,164	218.8	
SOUTH PASADENA	F	10/01/2010	N	Before	EAN	4,706,370	6,700,063	1,993,693	70.2%	966,164	206.4	
SOUTH PASADENA	F	10/01/2009	N	None	EAN	4,661,856	6,637,815	1,975,959	70.2%	917,114	215.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SOUTH PASADENA	F	10/01/2008	Y	Before		4,688,770						
SOUTH PASADENA	F	10/01/2008	N	Before	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2008	Y	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2008	N	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2007	N	None	EAN	4,641,291	5,851,000	1,209,709	79.3%	907,000	133.4	
SOUTH WALTON FCD	F	10/01/2011	Y	None	EAN	16,535,122	24,292,373	7,757,251	68.1%	5,626,271	137.9	
SOUTH WALTON FCD	F	10/01/2010	Y	Before	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539	140.2	
SOUTH WALTON FCD	F	10/01/2010	Y	After	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539	140.2	
SOUTH WALTON FCD	F	10/01/2010	N	None	EAN							
SOUTH WALTON FCD	F	10/01/2010	Y	None	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539	140.2	
SOUTH WALTON FCD	F	10/01/2009	Y	None	EAN	10,092,850	20,108,675	10,015,825	50.2%	5,662,502	176.9	
SOUTH WALTON FCD	F	10/01/2008	N	After	EAN	7,572,665	16,450,823	8,878,158	46.0%	5,088,098	174.5	
SOUTH WALTON FCD	F	10/01/2008	N	Before		7,572,665						
SOUTH WALTON FCD	F	10/01/2007	N	None	FIL	7,318,035	9,519,004	2,200,969	76.9%	4,327,077	50.9	
SOUTHERN MANATEE FCD	F	10/01/2011	N	None	AGG	14,407,208	22,231,328	7,824,120	64.8%	3,954,450	197.9	
SOUTHERN MANATEE FCD	F	10/01/2010	N	None	AGG	12,806,292	20,126,718	7,320,426	63.6%	4,315,692	169.6	
SOUTHERN MANATEE FCD	F	10/01/2009	N	After	AGG	9,778,891	17,500,195	7,721,304	55.9%	4,126,922	187.1	
SOUTHERN MANATEE FCD	F	10/01/2009	N	Before	AGG	9,778,891	17,060,882	7,281,991	57.3%	4,126,922	176.5	
SOUTHERN MANATEE FCD	F	10/01/2007	N	None	AGG	10,178,736	10,179,000	264	100.0%	4,060,000	0.0	
SOUTHERN MANATEE FCD	G	10/01/2011	N	None	AGG	1,120,735	1,596,407	475,672	70.2%	363,761	130.8	
SOUTHERN MANATEE FCD	G	10/01/2010	N	None	AGG	1,015,163	1,423,371	408,208	71.3%	351,483	116.1	
SOUTHERN MANATEE FCD	G	10/01/2009	N	After	AGG	847,230	1,306,730	459,500	64.8%	300,430	152.9	
SOUTHERN MANATEE FCD	G	10/01/2009	N	Before	AGG	847,230	1,386,344	539,114	61.1%	300,430	179.4	
SOUTHERN MANATEE FCD	G	10/01/2007	N	None	AGG	785,284	785,000	-284	100.0%	320,000	-0.1	
STARKE	F	10/01/2010	N	None	EAN	1,885,006	2,845,268	960,262	66.3%	445,263	215.7	
STARKE	F	10/01/2009	N	Before	EAN	1,754,894	2,491,328	736,434	70.4%	368,919	199.6	
STARKE	F	10/01/2009	N	After	EAN	1,754,894	2,552,170	797,276	68.8%	368,919	216.1	
STARKE	F	09/30/2008	N	None	EAN	1,670,448	2,235,771	565,323	74.7%	373,979	151.2	
STARKE	G	10/01/2010	N	None	EAN	7,280,012	11,507,481	4,227,469	63.3%	1,420,171	297.7	
STARKE	G	10/01/2009	N	Before	EAN	7,265,598	10,844,640	3,579,042	67.0%	1,382,493	258.9	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
STARKE	G	10/01/2009	N	After	EAN	7,265,598	11,267,455	4,001,857	64.5%	1,382,493	289.5	
STARKE	G	09/30/2008	N	None	EAN	7,489,609	10,579,407	3,089,798	70.8%	1,498,159	206.2	
STARKE	P	10/01/2010	N	None	EAN	2,657,104	2,815,728	158,624	94.4%	597,067	26.6	
STARKE	P	10/01/2009	N	Before		2,621,033	2,429,157	-191,876	107.9%	551,289	-34.8	
STARKE	P	10/01/2009	N	After	EAN	2,621,033	2,515,430	-105,603	104.2%	551,289	-19.2	
STARKE	P	09/30/2008	N	None	EAN	2,740,047	2,875,440	135,393	95.3%	651,699	20.8	
SUNRISE	F	10/01/2011	N	None	EAN	80,234,911	124,003,148	43,768,237	64.7%	11,009,676	397.5	
SUNRISE	F	10/01/2010	N	Before	EAN	76,423,148	113,800,088	37,376,940	67.2%	10,926,750	342.1	
SUNRISE	F	10/01/2010	N	After	EAN	76,423,148	115,402,809	38,979,661	66.2%	10,926,750	356.7	
SUNRISE	F	10/01/2009	N	None	EAN	74,485,927	106,707,856	32,221,929	69.8%	10,646,316	302.7	
SUNRISE	F	10/01/2008	N	None	EAN	69,907,712	90,216,698	20,308,986	77.5%	9,972,947	203.6	
SUNRISE	F	10/01/2007	N	None	EAN	63,807,522	81,055,405	17,247,883	78.7%	9,758,384	176.7	
SUNRISE	G	10/01/2011	N	After	EAN	120,143,329	189,892,774	69,749,445	63.3%	27,618,109	252.5	
SUNRISE	G	10/01/2011	N	Before	EAN	120,143,329	187,388,286	67,244,957	64.1%	27,618,109	243.5	
SUNRISE	G	10/01/2010	N	After	EAN	117,661,547	177,683,859	60,022,312	66.2%	26,013,750	230.7	
SUNRISE	G	10/01/2010	N	Before	EAN	117,661,547	175,479,461	57,817,914	67.1%	26,013,750	222.3	
SUNRISE	G	10/01/2009	N	None	EAN	113,739,248	163,886,756	50,147,508	69.4%	25,457,453	197.0	
SUNRISE	G	10/01/2008	N	After	EAN	109,409,765	150,914,942	41,505,177	72.5%	27,552,303	150.6	
SUNRISE	G	10/01/2008	N	Before		109,409,765						
SUNRISE	G	10/01/2007	N	After	EAN	100,965,565	136,197,667	35,232,102	74.1%	26,315,942	133.9	
SUNRISE	G	10/01/2007	N	Before		100,965,565						
SUNRISE	P	10/01/2011	N	After	EAN	64,270,627	120,138,527	55,867,900	53.5%	13,521,139	413.2	
SUNRISE	P	10/01/2011	N	Before	EAN	64,270,627	117,515,297	53,244,670	54.7%	13,521,139	393.8	
SUNRISE	P	10/01/2010	N	After	EAN	57,735,928	108,373,879	50,637,951	53.3%	13,767,436	367.8	
SUNRISE	P	10/01/2010	N	Before	EAN	57,735,928	106,029,138	48,293,210	54.5%	13,767,436	350.8	
SUNRISE	P	10/01/2009	N	After	EAN	50,805,922	97,672,897	46,866,975	52.0%	13,936,365	336.3	
SUNRISE	P	10/01/2009	N	Before		58,437,769	95,581,677	37,143,908	61.1%	13,936,365	266.5	
SUNRISE	P	10/01/2008	N	Before		54,724,468	85,722,055	30,997,587	63.8%	13,475,617	230.0	
SUNRISE	P	10/01/2008	N	After	FIL	54,724,468	87,215,935	32,491,467	62.7%	13,475,617	241.1	
SUNRISE	P	10/01/2007	N	None	FIL	50,977,275	75,420,678	24,443,403	67.6%	12,497,032	195.6	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SURFSIDE [GP]	G	10/01/2011	N	None	EAN	5,237,010	5,400,898	163,888	97.0%	2,032,553	8.1	
SURFSIDE [GP]	G	10/01/2010	N	Before	EAN	5,265,148	5,571,709	306,561	94.5%	2,006,743	15.3	
SURFSIDE [GP]	G	10/01/2010	N	After	EAN	5,265,148	5,408,600	143,452	97.3%	2,006,743	7.1	
SURFSIDE [GP]	G	10/01/2009	N	None	EAN	5,062,945	5,091,984	29,039	99.4%	2,007,323	1.4	
SURFSIDE [GP]	G	10/01/2008	N	None	EAN	5,098,999	5,028,297	-70,702	101.4%	2,541,543	-2.8	
SURFSIDE [GP]	G	10/01/2007	N	Before		4,898,827						
SURFSIDE [GP]	G	10/01/2007	N	After	EAN	4,898,827						
SURFSIDE [GP]	P	10/01/2011	N	None	EAN	7,250,394	7,871,125	620,731	92.1%	2,020,655	30.7	
SURFSIDE [GP]	P	10/01/2010	N	Before	EAN	7,039,622	7,488,472	448,850	94.0%	2,010,109	22.3	
SURFSIDE [GP]	P	10/01/2010	N	After	EAN	7,039,622	7,006,259	-33,363	100.5%	2,010,109	-1.7	
SURFSIDE [GP]	P	10/01/2009	N	None	EAN	6,635,053	6,570,313	-64,740	101.0%	2,052,199	-3.2	
SURFSIDE [GP]	P	10/01/2008	N	None	EAN	6,602,488	5,942,989	-659,499	111.1%	2,027,001	-32.5	
SURFSIDE [GP]	P	10/01/2007	N	Before		6,302,626						
SURFSIDE [GP]	P	10/01/2007	N	After	EAN	6,302,626						
SURFSIDE [GP]	P	10/01/2007	N	None								
SWEETWATER	P	10/01/2010	N	None	AGG	4,668,767	4,280,680	-388,087	109.1%	2,127,691	-18.2	
SWEETWATER	P	10/01/2009	N	None	AGG	4,409,705	3,805,404	-604,301	115.9%	1,382,384	-43.7	
SWEETWATER	P	10/01/2008	N	None	AGG	4,293,020	3,266,778	-1,026,242	131.4%	1,171,431	-87.6	
SWEETWATER	P	10/01/2007	N	After	AGG	4,273,397	3,447,351	-826,046	124.0%	1,436,690	-57.5	
SWEETWATER	P	10/01/2007	N	Before		3,428,870						
TALLAHASSEE [GPF]	F	10/01/2009	N	None	EAN	148,359,000	154,303,000	5,944,000	96.1%	12,270,000	48.4	
TALLAHASSEE [GPF]	G	10/01/2009	N	None	EAN	781,265,000	729,103,000	-52,162,000	107.2%	96,220,000	-54.2	
TALLAHASSEE [GPF]	P	10/01/2009	N	None	EAN	198,204,000	204,687,000	6,483,000	96.8%	20,885,000	31.0	
TAMARAC	F	10/01/2010	N	None	EAN	41,934,384	66,529,729	24,595,345	63.0%	6,971,283	352.8	
TAMARAC	F	10/01/2009	N	Before	EAN	39,571,421	62,831,636	23,260,215	63.0%	6,839,210	340.1	
TAMARAC	F	10/01/2009	N	After	EAN	39,571,421	61,732,083	22,160,662	64.1%	6,839,210	324.0	
TAMARAC	F	10/01/2008	N	After	EAN	37,279,328	55,016,609	17,737,281	67.8%	6,721,811	263.9	
TAMARAC	F	10/01/2008	N	Before	EAN	37,279,328	53,617,562	16,338,234	69.5%	6,721,811	243.1	
TAMARAC	F	10/01/2007	N	None	EAN	34,978,331	50,390,174	15,411,843	69.4%	6,815,386	226.1	
TAMARAC	G	10/01/2010	N	None	EAN	26,016,099	33,372,754	7,356,655	78.0%	6,275,679	117.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TAMARAC	G	10/01/2009	N	Before	EAN	25,078,465	32,219,683	7,141,218	77.8%	6,544,201	109.1	
TAMARAC	G	10/01/2009	N	After	EAN	25,078,465	31,414,192	6,335,727	79.8%	6,544,201	96.8	
TAMARAC	G	10/01/2008	N	Before	EAN	24,439,985	29,988,424	5,548,439	81.5%	6,211,255	89.3	
TAMARAC	G	10/01/2008	N	After	EAN	24,439,985	30,788,532	6,348,547	79.4%	6,222,769	102.0	
TAMARAC	G	10/01/2007	N	None	EAN	23,422,600	28,221,518	4,798,918	83.0%	6,189,215	77.5	
TAMARAC	P	10/01/2011	Y	After	EAN	5,917,212	10,774,685	4,857,473	54.9%	0	0.0	
TAMARAC	P	10/01/2011	Y	Before	EAN	5,917,212	10,774,685	4,857,473	54.9%	0	0.0	
TAMARAC	P	10/01/2010	N	None	EAN	6,987,165	10,721,944	3,734,779	65.2%	0	0.0	
TAMARAC	P	10/01/2009	N	None	EAN	7,381,283	11,029,438	3,648,155	66.9%	0	0.0	
TAMARAC	P	10/01/2008	N	None	EAN	8,414,770	10,919,691	2,504,921	77.1%	0	0.0	
TAMARAC	P	10/01/2007	N	None	EAN	8,755,871	11,182,761	2,426,890	78.3%	0	0.0	
TAMARAC - EXECUTIVE	G	10/01/2011	Y	After	EAN	15,665,465	29,623,846	13,958,381	52.9%	4,992,711	279.6	
TAMARAC - EXECUTIVE	G	10/01/2011	Y	Before	EAN	15,665,465	29,623,857	13,958,392	52.9%	4,992,711	279.6	
TAMARAC - EXECUTIVE	G	10/01/2010	Y	None	EAN	13,583,013	27,179,851	13,596,838	50.0%	5,261,520	258.4	
TAMARAC - EXECUTIVE	G	10/01/2009	N	After	EAN	11,195,853	22,028,355	10,832,502	50.8%	4,833,856	224.1	
TAMARAC - EXECUTIVE	G	10/01/2009	N	Before		11,195,853						
TAMARAC - EXECUTIVE	G	10/01/2008	N	None	EAN	9,628,373	19,348,956	9,720,583	49.8%	4,517,584	215.2	
TAMARAC - EXECUTIVE	G	10/01/2007	N	None	EAN	8,287,371	17,271,459	8,984,088	48.0%	4,701,787	191.1	
TAMPA	G	01/01/2011	N	None	FIL	567,255,000	574,792,839	7,537,839	98.7%	136,289,128	5.5	
TAMPA	G	01/01/2010	N	None	FIL	564,143,000	574,103,405	9,960,405	98.3%	144,199,907	6.9	
TAMPA	G	01/01/2009	N	None	FIL	508,975,000	519,502,122	10,527,122	98.0%	151,000,027	7.0	
TAMPA	G	01/01/2008	N	None	FIL	577,599,000	588,497,053	10,898,053	98.1%	154,620,192	7.0	
TAMPA	PF	10/01/2010	N	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
TAMPA	PF	10/01/2010	Y	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
TAMPA	PF	10/01/2009	N	None	EAN	1,383,159,000	1,512,300,962	129,141,962	91.5%	95,114,117	135.8	
TAMPA	PF	10/01/2008	N	None	EAN	1,521,403,688	1,525,410,732	4,007,044	99.7%	89,131,753	4.5	
TAMPA	PF	10/01/2007	N	None	EAN	1,721,882,833	1,660,608,690	-61,274,143	103.7%	88,395,290	-69.3	
TARPON SPRINGS	F	10/01/2011	N	None	EAN	15,596,902	21,293,269	5,696,367	73.2%	1,865,109	305.4	
TARPON SPRINGS	F	10/01/2011	Y	Before	EAN	15,596,902	21,293,269	5,696,367	73.2%	1,865,109	305.4	
TARPON SPRINGS	F	10/01/2011	Y	After	EAN	15,596,902	21,270,033	5,673,131	73.3%	1,851,023	306.5	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TARPON SPRINGS	F	10/01/2010	N	Before	EAN	16,017,880	19,992,347	3,974,467	80.1%	1,882,779	211.1	
TARPON SPRINGS	F	10/01/2010	N	After	EAN	16,017,880	20,223,678	4,205,798	79.2%	1,882,779	223.4	
TARPON SPRINGS	F	10/01/2009	N	None	EAN	15,638,777	19,366,190	3,727,413	80.8%	2,029,499	183.7	
TARPON SPRINGS	F	10/01/2008	N	Before		14,743,161						
TARPON SPRINGS	F	10/01/2008	N	After	EAN	15,086,705	18,240,756	3,154,051	82.7%	2,067,886	152.5	
TARPON SPRINGS	F	10/01/2007	N	None	EAN	14,275,252	17,552,000	3,276,748	81.3%	2,136,000	153.4	
TARPON SPRINGS	P	10/01/2011	N	None	EAN	16,944,550	20,451,109	3,506,559	82.9%	2,978,435	117.7	
TARPON SPRINGS	P	10/01/2010	N	None	EAN	16,931,779	20,053,386	3,121,607	84.4%	2,848,631	109.6	
TARPON SPRINGS	P	10/01/2009	Y	Before		16,384,856						
TARPON SPRINGS	P	10/01/2009	Y	After	EAN	16,384,856	19,483,787	3,098,931	84.1%	2,970,577	104.3	
TARPON SPRINGS	P	10/01/2008	N	After	EAN	15,857,790	18,267,885	2,410,095	86.8%	2,949,048	81.7	
TARPON SPRINGS	P	10/01/2008	N	Before		15,336,521						
TARPON SPRINGS	P	10/01/2007	N	None	EAN	14,786,543	17,174,000	2,387,457	86.1%	2,758,000	86.6	
TAVARES	F	10/01/2011	N	None	EAN	3,492,241	4,650,530	1,158,289	75.1%	1,319,959	87.8	
TAVARES	F	10/01/2010	N	None	EAN	3,017,656	4,115,767	1,098,111	73.3%	1,214,666	90.4	
TAVARES	F	10/01/2009	N	None	EAN	2,635,011	3,830,006	1,194,995	68.8%	1,234,854	96.8	
TAVARES	F	10/01/2008	N	After	EAN	2,289,924	3,352,449	1,062,525	68.3%	1,108,800	95.8	
TAVARES	F	10/01/2008	N	Before		2,289,924						
TAVARES	F	10/01/2007	N	None	EAN	1,966,020	2,752,817	786,797	71.4%	1,001,548	78.6	
TAVARES	P	10/01/2011	N	None	EAN	6,506,032	8,622,871	2,116,839	75.5%	1,453,783	145.6	
TAVARES	P	10/01/2010	N	None	EAN	6,102,083	7,878,461	1,776,378	77.5%	1,339,009	132.7	
TAVARES	P	10/01/2009	N	None	EAN	5,636,143	7,546,215	1,910,072	74.7%	1,497,844	127.5	
TAVARES	P	10/01/2008	N	After	EAN	5,064,108	6,640,033	1,575,925	76.3%	1,481,627	106.4	
TAVARES	P	10/01/2008	N	Before		5,064,108	6,410,760	1,346,652	79.0%	1,481,627	90.9	
TAVARES	P	10/01/2007	N	None	EAN	4,383,146	5,481,778	1,098,632	80.0%	1,517,893	72.4	
TEMPLE TERRACE	F	10/01/2011	N	None	EAN	13,051,627	21,715,488	8,663,861	60.1%	2,602,205	332.9	
TEMPLE TERRACE	F	10/01/2010	N	None	EAN	13,061,532	20,263,033	7,201,501	64.5%	2,511,919	286.7	
TEMPLE TERRACE	F	10/01/2009	Y	Before		12,557,198	17,945,063	5,387,865	70.0%	2,534,531	212.6	
TEMPLE TERRACE	F	10/01/2009	Y	After	EAN	12,557,198	18,966,931	6,409,733	66.2%	2,534,531	252.9	
TEMPLE TERRACE	F	10/01/2008	N	After	EAN	12,133,249	16,620,661	4,487,412	73.0%	2,143,140	209.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TEMPLE TERRACE	F	10/01/2008	N	Before		12,033,705						
TEMPLE TERRACE	F	10/01/2007	Y	None	EAN	11,779,405	15,211,000	3,431,595	77.4%	1,873,000	183.2	
TEMPLE TERRACE	P	10/01/2011	Y	Before	EAN	15,369,035	32,115,757	16,746,722	47.9%	2,751,266	608.7	
TEMPLE TERRACE	P	10/01/2011	N	None	EAN	15,369,035	32,498,925	17,129,890	47.3%	2,751,266	622.6	
TEMPLE TERRACE	P	10/01/2011	Y	After	EAN	15,369,035	32,413,117	17,044,082	47.4%	2,751,266	619.5	
TEMPLE TERRACE	P	10/01/2010	N	After	EAN	15,701,678	29,951,103	14,249,425	52.4%	2,719,568	524.0	
TEMPLE TERRACE	P	10/01/2010	N	Before		15,701,678	29,499,800	13,798,122	53.2%	2,719,568	507.4	
TEMPLE TERRACE	P	10/01/2009	N	None	EAN	15,925,303	29,006,651	13,081,348	54.9%	2,709,920	482.7	
TEMPLE TERRACE	P	10/01/2008	N	After	EAN	15,852,832	27,207,915	11,355,083	58.3%	3,012,262	377.0	
TEMPLE TERRACE	P	10/01/2008	N	Before		15,757,863						
TEMPLE TERRACE	P	10/01/2007	Y	None	EAN	15,418,336	25,564,000	10,145,664	60.3%	2,936,000	345.6	
TEMPLE TERRACE	P	10/01/2007	N	None	EAN	15,398,446	25,564,000	10,165,554	60.2%	2,936,000	346.2	
TEQUESTA	G	10/01/2011	N	None	AGG	1,965,445	1,921,731	-43,714	102.3%	1,902,093	-2.3	
TEQUESTA	G	10/01/2010	N	None	AGG	1,716,448	1,625,228	-91,220	105.6%	1,858,451	-4.9	
TEQUESTA	G	10/01/2009	N	None	AGG	1,465,279	1,341,518	-123,761	109.2%	1,890,529	-6.5	
TEQUESTA	G	10/01/2008	N	Before		1,062,197						
TEQUESTA	G	10/01/2008	N	After	AGG	1,235,850	1,034,855	-200,995	119.4%	1,790,280	-11.2	
TEQUESTA	G	10/01/2007	N	None	AGG	1,026,897	764,571	-262,326	134.3%	1,500,201	-17.5	
TEQUESTA [PF]	F	10/01/2011	N	After	EAN	4,754,263	6,034,582	1,280,319	78.8%	1,313,021	97.5	
TEQUESTA [PF]	F	10/01/2011	N	Before	EAN	4,754,263	5,644,458	890,195	84.2%	1,313,021	67.8	
TEQUESTA [PF]	F	10/01/2009	N	After	EAN	3,965,053	4,471,106	506,053	88.7%	1,434,855	35.3	
TEQUESTA [PF]	F	10/01/2009	N	Before	AGG	3,278,453				1,434,855		
TEQUESTA [PF]	F	10/01/2007	N	None	AGG	3,101,331		0				COMBINED P & F INFORMATION IN REPORT
TEQUESTA [PF]	P	10/01/2011	N	Before	EAN	1,772,107	1,562,442	-209,665	113.4%	858,342	-24.4	
TEQUESTA [PF]	P	10/01/2011	N	After	EAN	1,772,107	1,685,977	-86,130	105.1%	858,342	-10.0	
TEQUESTA [PF]	P	10/01/2009	N	Before	AGG	1,084,023						
TEQUESTA [PF]	P	10/01/2009	N	After	EAN	1,333,906	987,399	-346,507	135.1%	749,835	-46.2	
TEQUESTA [PF]	P	10/01/2007	N	None	AGG	979,278		0				COMBINED P & F INFORMATION IN REPORT
TITUSVILLE	G	10/01/2011	N	None	EAN	35,706,126	56,988,179	21,282,053	62.7%	9,795,424	217.3	



### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TITUSVILLE	G	10/01/2010	N	None	EAN	36,719,644	55,914,575	19,194,931	65.7%	10,652,643	180.2	
TITUSVILLE	G	10/01/2009	N	None	EAN	36,237,662	53,729,116	17,491,454	67.4%	10,560,520	165.6	
TITUSVILLE	G	10/01/2009	Y	After	EAN	36,237,662	52,964,760	16,727,098	68.4%	10,560,520	158.4	
TITUSVILLE	G	10/01/2009	Y	Before	EAN	36,237,662	49,519,461	13,281,799	73.2%	10,560,520	125.8	
TITUSVILLE	G	10/01/2008	N	After	EAN	36,303,190	46,003,976	9,700,786	78.9%	11,029,219	88.0	
TITUSVILLE	G	10/01/2008	N	Before		37,755,965						
TITUSVILLE	G	10/01/2007	N	None	EAN	37,818,760	44,404,000	6,585,240	85.2%	11,067,000	59.5	
TITUSVILLE	PF	10/01/2011	N	None	EAN	34,977,642	60,248,515	25,270,873	58.1%	6,618,868	381.8	
TITUSVILLE	PF	10/01/2010	N	Before	EAN	35,852,883	59,505,205	23,652,322	60.3%	6,720,662	351.9	
TITUSVILLE	PF	10/01/2010	N	After	EAN	35,852,883	60,480,302	24,627,419	59.3%	6,720,662	366.4	
TITUSVILLE	PF	10/01/2009	N	After	EAN	36,209,886	56,762,239	20,552,353	63.8%	6,496,136	316.4	
TITUSVILLE	PF	10/01/2009	N	Before	EAN	36,209,886	59,581,987	23,372,101	60.8%	6,496,136	359.8	
TITUSVILLE	PF	10/01/2008	N	After	EAN	36,289,254	56,558,918	20,269,664	64.2%	7,082,895	286.2	
TITUSVILLE	PF	10/01/2008	N	Before	EAN	35,680,691	56,558,918	20,878,227	63.1%	7,082,895	294.8	
TITUSVILLE	PF	10/01/2007	N	None	EAN	34,265,293	52,758,461	18,493,168	64.9%	6,782,694	272.7	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	N	None	EAN	87,639,137	93,786,097	6,146,960	93.4%	34,369,299	17.9	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2010	N	Before	EAN	82,509,177	89,266,711	6,757,534	92.4%	35,362,438	19.1	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2010	N	After	EAN	82,509,177	87,832,036	5,322,859	93.9%	35,059,922	15.2	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2009	N	None	EAN	76,104,519	82,844,514	6,739,995	91.9%	35,815,773	18.8	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2008	N	None	EAN	70,165,211	78,515,162	8,349,951	89.4%	35,830,640	23.3	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2007	N	Before		62,301,931						
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2007	N	After	EAN	62,301,931	66,370,376	4,068,445	93.9%	33,258,187	12.2	
UMATILLA	P	10/01/2011	N	Before	AGG	1,005,072				346,477		
UMATILLA	P	10/01/2011	N	After	AGG	1,005,072	860,090	-144,982	116.9%	346,477	-41.8	
UMATILLA	P	10/01/2008	N	None	AGG	832,941	704,722	-128,219	118.2%	363,992	-35.2	
VALPARAISO	PF	10/01/2011	N	None	AGG	850,835	822,988	-27,847	103.4%	337,623	-8.2	
VALPARAISO	PF	10/01/2009	Y	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
VALPARAISO	PF	10/01/2009	N	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
VALPARAISO	PF	10/01/2007	N	None	AGG	327,278	327,000	-278	100.1%	358,000	-0.1	
VENICE	F	10/01/2011	N	None	EAN	14,653,366	32,532,658	17,879,292	45.0%	2,948,616	606.4	
VENICE	F	10/01/2010	N	Before	EAN	14,540,423	30,274,416	15,733,993	48.0%	3,124,463	503.6	
VENICE	F	10/01/2010	N	After	EAN	14,540,423	30,735,583	16,195,160	47.3%	3,124,463	518.3	
VENICE	F	10/01/2009	Y	Before		14,328,134	29,044,830	14,716,696	49.3%	3,016,684	487.8	
VENICE	F	10/01/2009	Y	After	EAN	14,328,134	28,985,764	14,657,630	49.4%	3,016,684	485.9	
VENICE	F	10/01/2008	N	After	EAN	14,201,352	26,363,374	12,162,022	53.9%	2,848,256	427.0	
VENICE	F	10/01/2008	N	Before		14,618,460						
VENICE	F	10/01/2007	N	None	EAN	13,793,859	24,372,764	10,578,905	56.6%	2,620,850	403.6	
VENICE	F	10/01/2007	N	None	EAN	13,793,859	24,372,764	10,578,905	56.6%	2,620,850	403.6	
VENICE	P	10/01/2011	N	After	EAN	23,836,025	35,058,254	11,222,229	68.0%	3,128,754	358.7	
VENICE	P	10/01/2011	N	Before	EAN	23,836,025	35,610,014	11,773,989	66.9%	2,938,305	400.7	
VENICE	P	10/01/2010	N	Before	EAN	25,039,946	35,494,149	10,454,203	70.5%	3,125,995	334.4	
VENICE	P	10/01/2010	N	After	EAN	25,039,946	35,779,052	10,739,106	70.0%	3,125,995	343.5	
VENICE	P	10/01/2009	N	None	EAN	24,800,760	34,159,156	9,358,396	72.6%	3,109,302	301.0	
VENICE	P	10/01/2008	N	Before		26,048,619						
VENICE	P	10/01/2008	N	After	EAN	26,094,342	32,540,029	6,445,687	80.2%	2,856,283	225.7	
VENICE	P	10/01/2007	N	None	EAN	25,881,934	30,895,000	5,013,066	83.8%	2,681,000	187.0	
VERO BEACH	F	10/01/2011	N	None	EAN	7,018,988	8,311,501	1,292,513	84.4%	0	0.0	
VERO BEACH	F	10/01/2010	N	None	EAN	7,150,942	8,372,361	1,221,419	85.4%	0	0.0	
VERO BEACH	F	10/01/2009	N	None	EAN	7,216,297	8,413,467	1,197,170	85.8%	0	0.0	
VERO BEACH	F	10/01/2008	N	None	EAN	7,237,912	8,718,721	1,480,809	83.0%	0	0.0	
VERO BEACH	F	10/01/2007	N	None	EAN	7,232,481						
VERO BEACH	G	10/01/2011	N	None	EAN	56,403,049	90,069,213	33,666,164	62.6%	18,830,488	178.8	
VERO BEACH	G	10/01/2010	N	Before	EAN	56,190,600	84,970,520	28,779,920	66.1%	18,786,932	153.2	
VERO BEACH	G	10/01/2010	N	After	EAN	56,190,600	91,016,655	34,826,055	61.7%	18,786,932	185.4	
VERO BEACH	G	10/01/2009	N	None	EAN	53,616,835	80,438,088	26,821,253	66.7%	18,811,487	142.6	
VERO BEACH	G	10/01/2008	N	None	EAN	54,248,064	74,551,024	20,302,960	72.8%	16,548,463	122.7	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
VERO BEACH	G	10/01/2007	N	None	EAN	52,695,243	69,008,656	16,313,413	76.4%	15,539,566	105.0	
VERO BEACH	P	10/01/2011	N	None	EAN	28,681,765	33,700,669	5,018,904	85.1%	3,186,869	157.5	
VERO BEACH	P	10/01/2010	N	None	EAN	28,794,176	32,234,739	3,440,563	89.3%	3,723,032	92.4	
VERO BEACH	P	10/01/2009	N	None	EAN	28,530,813	31,682,021	3,151,208	90.1%	3,869,093	81.4	
VERO BEACH	P	10/01/2008	N	After	EAN	28,608,568	29,623,745	1,015,177	96.6%	3,858,411	26.3	
VERO BEACH	P	10/01/2008	N	Before		28,608,568						
VERO BEACH	P	10/01/2007	N	None	EAN	27,700,011	27,250,000	-450,011	101.7%	3,674,000	-12.2	
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	N	None	FIL	7,771,444	11,103,522	3,332,078	70.0%	3,251,285	102.5	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	Before	FIL	6,863,057	9,400,173	2,537,116	73.0%	3,424,324	74.1	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	After	FIL	6,863,057	10,516,549	3,653,492	65.3%	3,424,324	106.7	
VILLAGE OF NORTH PALM BEACH	G	10/01/2009	N	None	FIL	6,048,808	10,456,011	4,407,203	57.9%	2,969,626	148.4	
VILLAGE OF NORTH PALM BEACH	G	10/01/2008	N	None	FIL	5,824,447	10,138,981	4,314,534	57.4%	2,977,995	144.9	
VILLAGE OF NORTH PALM BEACH	G	10/01/2007	N	None	FIL	6,481,382	10,997,783	4,516,401	58.9%	3,238,894	139.4	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	N	None	AGG	11,656,106	14,634,876	2,978,770	79.6%	3,656,462	81.5	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	Before	AGG	11,240,540	13,773,567	2,533,027	81.6%	3,690,332	68.6	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	After	AGG	11,240,540	14,121,958	2,881,418	79.6%	3,690,332	78.1	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	Y	None	AGG	10,650,648	12,656,293	2,005,645	84.2%	3,488,338	57.5	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	Before		9,766,308						
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	After	AGG	10,045,838	11,604,432	1,558,594	86.6%	3,364,295	46.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	After	AGG	10,376,733	11,719,336	1,342,603	88.5%	3,253,109	41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	Before		10,376,733	11,719,336	1,342,603	88.5%	3,253,109	41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2007	N	None	AGG	9,228,537	10,836,562	1,608,025	85.2%	3,110,081	51.7	
VILLAGE OF PALM SPRINGS	G	10/01/2011	N	None	EAN	13,770,643	16,450,638	2,679,995	83.7%	2,809,429	95.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
VILLAGE OF PALM SPRINGS	G	10/01/2010	N	None	EAN	13,055,082	15,183,230	2,128,148	86.0%	2,931,037	72.6	
VILLAGE OF PALM SPRINGS	G	10/01/2009	N	None	EAN	11,855,663	15,382,732	3,527,069	77.1%	4,418,658	79.8	
VILLAGE OF PALM SPRINGS	G	10/01/2008	N	None	EAN	10,707,438	14,143,490	3,436,052	75.7%	4,450,603	77.2	
VILLAGE OF PALM SPRINGS	G	10/01/2007	N	None	EAN	9,330,985						
VILLAGE OF PALM SPRINGS	PF	10/01/2011	N	None	EAN	13,028,272	19,591,613	6,563,341	66.5%	1,850,308	354.7	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	EAN	12,227,758	18,138,625	5,910,867	67.4%	1,734,067	340.9	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	Y	None	EAN	11,219,056	17,097,780	5,878,724	65.6%	2,256,082	260.6	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	N	None	EAN	11,219,056	17,539,478	6,320,422	64.0%	2,355,074	268.4	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	Before		9,815,698	16,038,265	6,222,567	61.2%	3,113,818	199.8	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	After	EAN	9,815,698	16,570,343	6,754,645	59.2%	3,113,818	216.9	
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	FIL	4,185,859	3,866,291	-319,568	108.3%			
VOLUSIA COUNTY (VOL)	F	10/01/2007	N	None	FIL	5,033,476	4,667,026	-366,450	107.9%			
WAUCHULA	GP	10/01/2011	N	None	FIL	11,767,746	12,447,751	680,005	94.5%	2,654,735	25.6	
WAUCHULA	GP	10/01/2010	N	After	FIL	11,602,139	12,516,749	914,610	92.7%	2,611,789	35.0	
WAUCHULA	GP	10/01/2010	N	Before	FIL	11,602,139	12,289,743	687,604	94.4%	2,611,789	26.3	
WAUCHULA	GP	10/01/2009	N	After	FIL	9,897,681	10,459,625	561,944	94.6%	2,785,962	20.2	
WAUCHULA	GP	10/01/2009	N	Before		9,897,681						
WAUCHULA	GP	10/01/2008	N	After	FIL	9,470,146	10,500,004	1,029,858	90.2%	2,728,782	37.7	
WAUCHULA	GP	10/01/2008	N	Before	FIL	9,470,146						
WEST MANATEE FCD	F	10/01/2011	N	None	AGG	5,657,123	6,736,637	1,079,514	84.0%	1,664,114	64.9	
WEST MANATEE FCD	F	10/01/2010	Y	Before	AGG	4,929,211				1,584,245		
WEST MANATEE FCD	F	10/01/2010	Y	After	AGG	4,929,211	6,051,587	1,122,376	81.5%	1,584,245	70.8	
WEST MANATEE FCD	F	10/01/2009	N	None	EAN	4,177,141	6,593,318	2,416,177	63.4%	1,613,482	149.7	
WEST MANATEE FCD	F	10/01/2008	N	Before		3,256,160						
WEST MANATEE FCD	F	10/01/2008	N	After	AGG	3,389,076	5,353,003	1,963,927	63.3%	1,486,527	132.1	
WEST MANATEE FCD	F	10/01/2007	N	None	AGG	2,538,202	4,044,000	1,505,798	62.8%	1,317,000	114.3	
WEST MELBOURNE	P	10/01/2011	N	Before	FIL	6,157,249	9,201,251	3,044,002	66.9%	1,490,232	204.3	
WEST MELBOURNE	P	10/01/2011	N	After	FIL	6,114,560	9,381,346	3,266,786	65.2%	1,484,090	220.1	
WEST MELBOURNE	P	10/01/2010	N	None	FIL	5,345,740	9,002,442	3,656,702	59.4%	1,572,956	232.5	
WEST MELBOURNE	P	10/01/2009	N	Before		4,334,402	7,850,422	3,516,020	55.2%	1,931,039	182.1	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WEST MELBOURNE	P	10/01/2009	N	After	FIL	4,607,586	8,590,227	3,982,641	53.6%	1,931,039	206.2	
WEST MELBOURNE	P	10/01/2008	Y	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST MELBOURNE	P	10/01/2008	N	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST MELBOURNE	P	10/01/2007	N	None	FIL	4,267,440	6,113,109	1,845,669	69.8%	1,436,011	128.5	
WEST PALM BEACH	F	09/30/2011	N	After	EAN	75,318,811	147,772,000	72,453,189	51.0%	16,455,351	440.3	Total is net of DROP and Share Plans
WEST PALM BEACH	F	09/30/2011	N	Before	EAN	75,318,811	146,757,000	71,438,189	51.3%	16,455,351	434.1	Total is net of DROP and Share Plans
WEST PALM BEACH	F	09/30/2010	N	None	EAN	132,695,000	194,625,000	61,930,000	68.2%	15,993,000	387.2	
WEST PALM BEACH	F	09/30/2009	N	None	EAN	131,398,000	183,917,000	52,519,000	71.4%	16,599,000	316.4	
WEST PALM BEACH	F	09/30/2008	N	None	EAN	129,938,000	170,265,000	40,327,000	76.3%	15,561,000	259.2	
WEST PALM BEACH	G	09/30/2011	N	Before	FIL	24,861,112	32,709,112	7,848,000	76.0%	2,789,945	281.3	
WEST PALM BEACH	G	09/30/2011	N	After	FIL	24,861,112	32,858,215	7,997,103	75.7%	2,789,945	286.6	
WEST PALM BEACH	G	09/30/2010	N	None	FIL	24,284,897	32,634,018	8,349,121	74.4%	3,219,000	259.4	
WEST PALM BEACH	G	09/30/2009	N	None	FIL	21,769,380	30,582,931	8,813,551	71.2%	3,848,777	229.0	
WEST PALM BEACH	G	09/30/2008	N	None	FIL	21,107,062	30,350,641	9,243,579	69.5%	4,133,658	223.6	
WEST PALM BEACH	P	09/30/2011	N	Before	EAN	157,669,623	210,153,386	52,483,763	75.0%	20,595,646	254.8	
WEST PALM BEACH	P	09/30/2011	N	After	EAN	157,669,623	218,407,072	60,737,449	72.2%	20,448,709	297.0	
WEST PALM BEACH	P	09/30/2010	N	None	EAN	197,178,523	235,147,895	37,969,372	83.9%	19,829,764	191.5	
WEST PALM BEACH	P	09/30/2009	N	None	EAN	193,613,783	224,471,387	30,857,604	86.3%	21,263,885	145.1	
WEST PALM BEACH	P	09/30/2008	N	None	EAN	191,000,943	209,841,822	18,840,879	91.0%	21,349,235	88.3	
WILLISTON	G	10/01/2011	N	None	AGG	3,205,991	3,887,408	681,417	82.5%	845,435	80.6	
WILLISTON	G	10/01/2010	N	None	AGG	3,412,327	4,056,146	643,819	84.1%	1,117,383	57.6	
WILLISTON	G	10/01/2009	N	Before		3,048,815						
WILLISTON	G	10/01/2009	N	After	AGG	3,048,815	4,012,386	963,571	76.0%	1,185,134	81.3	
WILLISTON	G	10/01/2008	N	After	EAN	2,793,092	3,714,678	921,586	75.2%	1,185,961	77.7	
WILLISTON	G	10/01/2008	N	Before		2,793,092						
WILLISTON	P	10/01/2011	N	Before	AGG	939,672	1,384,714	445,042	67.9%	352,244	126.3	
WILLISTON	P	10/01/2011	N	After	AGG	939,672	1,361,736	422,064	69.0%	352,244	119.8	
WILLISTON	P	10/01/2010	N	None	AGG	828,713	1,281,451	452,738	64.7%	344,836	131.3	
WILLISTON	P	10/01/2009	N	After	AGG	645,758	1,160,447	514,689	55.6%	380,663	135.2	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WILLISTON	P	10/01/2009	N	Before		645,748						
WILLISTON	P	10/01/2008	N	None	AGG	520,896	1,021,678	500,782	51.0%	355,170	141.0	
WILLISTON	P	10/01/2007	N	None	AGG	514,949	515,000	51	100.0%	388,000	0.0	
WILTON MANORS (VOL)	F	10/01/2011	N	None	EAN	699,202	1,154,457	455,255	60.6%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2010	N	None	EAN	679,750	1,108,974	429,224	61.3%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2009	N	None	EAN	666,307	1,067,712	401,405	62.4%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2008	N	None	EAN	646,453	1,025,746	379,293	63.0%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2007	N	None	EAN	593,576	974,213	380,637	60.9%	0		
WILTON MANORS [GP]	G	10/01/2011	N	None	EAN	11,091,896	15,956,215	4,864,319	69.5%	561,168	866.8	
WILTON MANORS [GP]	G	10/01/2010	N	Before	EAN	11,734,851	15,231,531	3,496,680	77.0%	619,129	564.8	
WILTON MANORS [GP]	G	10/01/2010	N	After	EAN	11,734,851	15,944,935	4,210,084	73.6%	619,129	680.0	
WILTON MANORS [GP]	G	10/01/2009	N	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2009	Y	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2008	N	None	EAN	12,590,743	14,922,426	2,331,683	84.4%	1,053,750	221.3	
WILTON MANORS [GP]	G	10/01/2007	N	None	EAN	12,276,134						
WILTON MANORS [GP]	P	10/01/2011	N	None	EAN	10,910,984	17,940,550	7,029,566	60.8%	287,858	2,442.0	
WILTON MANORS [GP]	P	10/01/2010	N	After	EAN	11,058,638	17,787,129	6,728,491	62.2%	300,286	2,240.7	
WILTON MANORS [GP]	P	10/01/2010	N	Before	EAN	11,058,638	16,802,582	5,743,944	65.8%	300,286	1,912.8	
WILTON MANORS [GP]	P	10/01/2009	N	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	
WILTON MANORS [GP]	P	10/01/2009	Y	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	
WILTON MANORS [GP]	P	10/01/2008	N	None	EAN	11,387,925	16,775,878	5,387,953	67.9%	516,923	1,042.3	
WILTON MANORS [GP]	P	10/01/2007	N	None	EAN	10,939,077						
WINTER GARDEN	G	10/01/2011	N	None	EAN	17,434,265	18,956,601	1,522,336	92.0%	6,300,803	24.2	
WINTER GARDEN	G	10/01/2010	Y	After	EAN	16,530,052	17,922,989	1,392,937	92.2%	6,604,647	21.1	
WINTER GARDEN	G	10/01/2010	Y	Before	AGG	16,530,052	16,530,052	0	100.0%	6,729,022	0.0	
WINTER GARDEN	G	10/01/2009	N	Before	AGG	15,260,457	19,843,918	4,583,461	76.9%			
WINTER GARDEN	G	10/01/2009	N	After	AGG	15,260,457	20,125,132	4,864,675	75.8%	7,270,219	66.9	
WINTER GARDEN	G	10/01/2008	N	Before	AGG	14,432,252	18,636,414	4,204,162	77.4%			
WINTER GARDEN	G	10/01/2008	N	After	AGG	14,007,303	18,636,414	4,629,111	75.2%	6,466,975	71.6	
WINTER GARDEN	G	10/01/2007	N	None	AGG	13,399,869	16,980,000	3,580,131	78.9%	6,246,000	57.3	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WINTER GARDEN	PF	10/01/2011	N	None	EAN	22,552,147	24,189,021	1,636,874	93.2%	6,571,625	24.9	
WINTER GARDEN	PF	10/01/2010	Y	Before	AGG	20,931,764	20,931,764	0	100.0%	6,818,057	0.0	
WINTER GARDEN	PF	10/01/2010	Y	After	EAN	20,931,764	22,587,002	1,655,238	92.7%	6,692,884	24.7	
WINTER GARDEN	PF	10/01/2009	N	Before	AGG	18,719,481	22,308,070	3,588,589	83.9%	6,612,922	54.3	
WINTER GARDEN	PF	10/01/2009	N	After	AGG	18,719,481	22,446,778	3,727,297	83.4%	6,612,922	56.4	
WINTER GARDEN	PF	10/01/2008	N	Before	AGG	17,386,322	20,792,719	3,406,397	83.6%	6,059,891	56.2	
WINTER GARDEN	PF	10/01/2008	N	After	AGG	16,848,543	20,792,719	3,944,176	81.0%	6,059,891	65.1	
WINTER GARDEN	PF	10/01/2007	N	None	AGG	15,814,369	19,070,000	3,255,631	82.9%	5,483,000	59.4	
WINTER HAVEN	F	10/01/2011	N	None	EAN	14,291,463	24,106,402	9,814,939	59.3%	3,696,957	265.5	
WINTER HAVEN	F	10/01/2010	N	None	EAN	13,932,789	23,420,629	9,487,840	59.5%	3,450,509	275.0	
WINTER HAVEN	F	10/01/2009	N	None	EAN	13,103,192	22,511,945	9,408,753	58.2%	3,449,245	272.8	
WINTER HAVEN	F	10/01/2008	N	After	EAN	12,656,057	20,651,091	7,995,034	61.3%	2,892,101	276.4	
WINTER HAVEN	F	10/01/2008	N	Before		12,576,302						
WINTER HAVEN	F	10/01/2007	N	None	EAN	12,057,755	18,549,467	6,491,712	65.0%	2,702,401	240.2	
WINTER HAVEN	G	10/01/2011	N	None	EAN	36,527,450	63,838,288	27,310,838	57.2%	11,131,737	245.3	
WINTER HAVEN	G	10/01/2010	N	None	EAN	36,774,972	59,684,267	22,909,295	61.6%	10,652,720	215.1	
WINTER HAVEN	G	10/01/2009	N	None	EAN	36,081,184	56,542,651	20,461,467	63.8%	10,618,810	192.7	
WINTER HAVEN	G	10/01/2008	N	Before		34,503,484						
WINTER HAVEN	G	10/01/2008	N	After	EAN	35,306,406	51,878,999	16,572,593	68.1%	10,987,229	150.8	
WINTER HAVEN	G	10/01/2007	N	Before		32,957,752	48,053,334	15,095,582	68.6%	10,926,400	138.2	
WINTER HAVEN	G	10/01/2007	N	After	EAN	32,957,752	48,436,573	15,478,821	68.0%	10,926,400	141.7	
WINTER HAVEN	P	10/01/2011	N	None	EAN	20,127,542	28,165,159	8,037,617	71.5%	4,216,404	190.6	
WINTER HAVEN	P	10/01/2010	N	None	EAN	20,167,749	27,812,164	7,644,415	72.5%	4,001,653	191.0	
WINTER HAVEN	P	10/01/2009	N	None	EAN	19,680,662	26,949,940	7,269,278	73.0%	4,001,518	181.7	
WINTER HAVEN	P	10/01/2008	N	Before		19,281,177						
WINTER HAVEN	P	10/01/2008	N	After	EAN	19,635,629	24,643,101	5,007,472	79.7%	3,851,439	130.0	
WINTER HAVEN	P	10/01/2007	N	None	EAN	18,539,704	22,923,000	4,383,296	80.9%	3,626,000	120.9	
WINTER PARK	F	10/01/2011	N	None	EAN	31,790,960	41,585,452	9,794,492	76.4%	4,148,374	236.1	
WINTER PARK	F	10/01/2010	Y	None	EAN	31,299,968	39,420,590	8,120,622	79.4%	4,555,879	178.2	
WINTER PARK	F	10/01/2009	N	None	EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	

### APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WINTER PARK	F	10/01/2009	Y	None	EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	
WINTER PARK	F	10/01/2008	N	Before		28,964,427						
WINTER PARK	F	10/01/2008	N	After	EAN	28,964,427	34,639,000	5,674,573	83.6%	5,085,000	111.6	
WINTER PARK	F	10/01/2007	N	None	EAN	27,229,492	31,462,000	4,232,508	86.5%	5,323,000	79.5	
WINTER PARK	P	10/01/2011	N	None	EAN	32,609,103	46,068,455	13,459,352	70.8%	4,260,756	315.9	
WINTER PARK	P	10/01/2010	Y	None	EAN	33,315,488	44,311,113	10,995,625	75.2%	4,702,987	233.8	
WINTER PARK	P	10/01/2009	N	None	EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2009	Y	None	EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2008	N	After	EAN	32,985,083	40,390,000	7,404,917	81.7%	5,166,000	143.3	
WINTER PARK	P	10/01/2008	N	Before		32,985,083						
WINTER PARK	P	10/01/2007	N	None	EAN/	30,067,873		3,789,710				
WINTER SPRINGS	GPF	10/01/2010	N	None	EAN	23,887,446	40,331,447	16,444,001	59.2%	10,304,054	159.6	
WINTER SPRINGS	GPF	10/01/2009	N	None	EAN	20,788,655	37,651,017	16,862,362	55.2%	10,752,720	156.8	
WINTER SPRINGS	GPF	10/01/2008	N	Before		18,746,975	23,169,975	4,423,000	80.9%	10,767,596		41.1 AAL BASED ON FROZEN INITIAL LIABILITY COST METHOD
WINTER SPRINGS	GPF	10/01/2008	N	After	EAN	18,746,975	32,414,255	13,667,280	57.8%	10,767,596	126.9	
WINTER SPRINGS	GPF	10/01/2007	N	None	FIL	15,526,572		4,587,354				